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ABSTRACT

This report presents 22 tables of revenue and expenditure data on the nation's accredited institutions of higher education over the 9-year period from fiscal year 1984 through fiscal year 1992. Data are from the Integrated Postsecondary Education Data System (IPEDS) "Finance" surveys from fiscal year 1987 (FY 87) through fiscal year 1992 (FY 92) and the Higher Education General Information Survey (HEGIS) from fiscal year 1984 (FY 84) through fiscal year 1986 (FY 86). These surveys collected information on revenues and expenditures, expenditures on scholarships and fellowships, and other financial data. Tables cover: sources of revenues and purposes for expenditures for all institutions, public institutions, and private institutions for fiscal years 1984-1992; revenues and expenditures of 4-year institutions and 2-year institutions for fiscal year 1992; revenues and expenditures of all institutions, 4-year, and 2-year institutions by selected categories and state; comparison of fiscal year 1991 and 1992 revenue and expenditures of all institutions, public institutions, and private institutions by state; revenues and expenditures of private nonprofit institutions for fiscal year 1992; revenues and expenditures by control of institution and source or purpose for fiscal years 1984 through 1992; and consumer price index (CPI) factors for fiscal years 1984 through 1992. Includes a glossary and an appended section detailing survey methodology. (JB)

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Current Funds Revenues and Expenditures of Institutions of Higher Education: Fiscal Years 1984 through 1992

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August 1994

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Introduction

This report presents revenue and expenditure data of the nation's accredited institutions of higher education over the nine-year period from fiscal year 1984 through fiscal year 1992. Data are from the Integrated Postsecondary Education Data System (IPEDS) "Finance" surveys from fiscal year 1987 (FY87) through fiscal year 1992 (FY92) and the Higher Education General Information Survey (HEGIS) from fiscal year 1984 (FY84) through fiscal year 1986 (FY86). These surveys collected information on revenues and expenditures, expenditures on scholarships and fellowships, and other financial data. This survey report includes information only on institutions of higher education which are accredited at the college level by an agency recognized by the Secretary, U.S. Department of Education. Definitions of the terms used in this report are available in the glossary.

Revenues

In FY92, institutions of higher education received revenues of over $160 billion. Almost 26 percent of institutional revenues came from tuition and fees, and another 23 percent came from state appropriations (table 1). Among public institutions, about 17 percent of revenues were from tuition and fees and 36 percent from state appropriations (table 3). Among private institutions, 41 percent of current fund revenues were generated by tuition and fees, while state appropriations accounted for less than one-half of one percent (table 5). Thus, whereas tuition and fees were an important revenue source for both public and private institutions, state appropriations were a negligible revenue source for private institutions. Another 23 percent of current fund revenues of both public and private institutions were derived from sales and services, with almost 21 percent coming from sales and services of auxiliary enterprises (e.g., bookstores, dormitories) or hospitals. Auxiliary enterprises, however, are not considered part of education and general revenues since their revenues are designated to support auxiliary activities rather than to support the instructional or research missions of the institution. Of all other sources of revenues (e.g. local appropriations, private gifts, grants and contracts), only revenues from the federal government exceeded 10 percent of current fund revenues. Among all institutions 12 percent of revenues were provided by the federal government, primarily in the form of restricted grants and contracts (excluding Pell grants)[1].

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[1]Scholarship and fellowship revenues are included in tuition and fees and in federal, state and local restricted grants and contracts. Scholarship and fellowship expenditures are included in the scholarship and fellowship expenditures and other expenditure categories. To avoid double counting of Pell Grants in this publication, revenues from Pell Grants were deleted from federal restricted grants and contracts and from scholarship and fellowship expenditures.

In FY92, the pattern of revenues by source for 4-year institutions reflected quite closely the pattern of all institutions. For all 4-year institutions about 26 percent of current fund revenues came from tuition and fees, 21 percent from state appropriations, 26 percent from sales and services, and 13 percent were from the federal government. Among 4-year public institutions, about 17 percent of revenues came from tuition and fees, 35 percent from state appropriations, 27 percent from sales and services, and 12 percent from the federal government (table 7). For 4-year private institutions, 40 percent of revenues were derived from tuition and fees, less than 1 percent were from state appropriations, 24 percent were from sales and services, and 16 percent were from the federal government (table 7).

The pattern of revenues of public and private 2-year institutions differed somewhat from that of their 4-year counterparts. Among 2-year public institutions, almost 20 percent of revenues were from tuition and fees and 42 percent were from state appropriations. Additionally, local appropriations were an important source of revenues for public 2-year schools, accounting for 17 percent of their current fund revenues. For 2-year private institutions, more than two-thirds (68 percent) of current fund revenues were from tuition and fees. Sales and services were a relatively small source of revenues for both public and private 2-year institutions, while revenues from the federal government accounted for only 5 and 4 percent of public and private 2-year institutions' revenues, respectively (table 9).

Since FY84, among all institutions and in the public and private sectors as well, there have been some slight shifts in the relative percentage of current fund revenues accounted for by the various sources of revenues, with tuition and fees and sales and services accounting for a higher percentage of current fund revenues in FY92 than in FY84, and state appropriations accounting for a smaller percentage. The percentage of current fund revenues from federal sources has stayed about the same over this time period (tables 1, 3, and 5).

Changes in the amount of revenues from various sources between FY91 and FY92, and between FY84 and FY92 reflect these percentage shifts. In current dollars, current fund revenues increased 7.8 percent for all institutions between FY91 and FY92. In the same time period, revenues from tuition and fees and sales and services increased at a higher rate than current fund revenues, with tuition and fees revenues increasing 11 percent and revenues from sales and services increasing 10 percent. State appropriations, on the other hand, increased only 2 percent from FY91 to FY92. Over the period from FY84 to FY92, current fund revenues in current dollars increased 91 percent, as did revenues from federal sources. However, tuition and fee revenues and revenues from sales and service increased by 111 percent and 103 percent, respectively, while revenues from state appropriations increased only 56 percent during this 8 year period.

In constant FY92 dollars[2], current fund revenues increased about 4.5 percent between FY91 and FY92, an increase mirrored in both the public and private sectors. Tuition and fee

[2]In all instances, constant dollars were arrived using the consumer price index (CPI) rather than the Higher Education Price Index (HEPI).

revenues increased by almost 8 percent over all, about 11 percent in public institutions and over 5 percent in privates. Revenues from federal sources and sales and services also increased in this one year period, by about 5 and 7 percent, respectively. However, for public institutions, revenues from state sources decreased by almost 1 percent (table 20).

Since fiscal year 1984, increases in revenues from tuition and fees have exceeded the rate of inflation every year. The 7.6 percent increase between FY91 and FY92 was exceeded only once in the eight year period by an 8.8 percent increase between FY86 and FY87 (derived from table 20).

The 5 percent increase in federal sources of revenues averaged across all institutions had a somewhat uneven distribution between public and private institutions. Increases in federal revenues to public institutions averaged 7 percent in constant dollars between FY91 and FY92, while federal revenues to private institutions increased only 3.5 percent (derived from table 17).

State appropriations to public institutions did not keep pace with inflation in FY91 and continued to lose ground in FY92. These real declines in state appropriations followed annual increases in constant dollars from FY84 to FY90 (table 20). The apparent 3 percent increase in state appropriations between FY90 and FY91 and the 2.6 percent increase between FY91 and FY92 (in current dollars) (table 3) were, in terms of constant FY92 dollars, real decreases of 2.1 percent and 0.9 percent, respectively (derived from table 20).

Expenditures

In fiscal year 1992, institutions of higher education expended approximately $156 billion. About 78 percent of expenditures were for education and general (E & G) expenditures, that is, expenditures that support the institution and its mission (table 2).[3] For the purpose of this report, expenditure categories that support the mission of the institution include instruction, research and public service. Functions that support the institution (i.e., administrative expenditures) are considered to include academic support, institutional support, student services and operation and maintenance of plant. Scholarship and fellowship expenditures, while a part of E & G expenditures, are difficult to place as either supporting the institutional mission or the institution itself and are considered separately.

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[3] Current funds expenditures are the costs incurred for goods and services used in the conduct of the institution's operations. They include the acquisition cost of capital assets, such as equipment and library books, to the extent current funds are budgeted for and used by operating departments for such purposes. Educational and general expenditures are a subset of current funds expenditures. They include expenditures for instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships, and educational and general mandatory transfers and exclude expenditures for auxiliary enterprises, hospitals, and independent operations.

Instruction was the single largest expenditure category, accounting for almost 31 percent of current fund expenditures and almost 40 percent of E & G expenditures. Research accounted for about 9 percent of current fund expenditures and 12 percent of E & G expenditures, while public service accounted for only 3.5 percent of current fund expenditures and 4.5 percent of E & G expenditures. Together these three expenditure categories made up more than half of total E & G expenditures in FY92 (table 2).

Of the administrative expenditures, institutional support had the highest level of expenditures accounting for over 9 percent of current fund expenditures and 12 percent of E & G expenditures; academic support and operations and maintenance each accounted for almost 7 percent of total and almost 9 percent of E & G expenditures, while student services accounted for less than 5 percent of current fund expenditures. Together these support functions accounted for almost 28 percent of current fund expenditures and more than 35 percent of E & G expenditures. Expenditures on scholarships and fellowships were almost 6 percent of total institutional expenditures and 7.5 percent of E & G expenditures (table 2).

Public institutions tended to allocate more of current fund expenditures to E & G expenditures than did privates (derived from tables 4 and 6). Among 4-year public institutions, expenditures supporting the institutional mission were over 47 percent of current fund expenditures and 62 percent of E & G expenditures. Among 4-year privates slightly over 36 percent of total and 49 percent of E & G expenditures were allocated to instruction, research and public service. Public 4-year institutions allocated a higher percentage of current fund expenditures to each of these three categories than did privates (table 8).

Private 4-year institutions, on the other hand, allocated slightly more of current fund expenditures to administrative support functions than did public 4-year institutions, although not each support expenditure category had a higher share of current fund expenditures in private institutions than in public. For example, 4-year private institutions spent about 10 percent of current fund expenditures on institutional support compared with about 7 percent for 4-year publics. Four-year public institutions, however, spent over 7 percent of current fund expenditures on academic support compared to privates' less than 6 percent. Additionally, 4-year private institutions allocated a substantially higher percentage of current fund expenditures to scholarships and grants (10 percent of total) than did 4-year publics (3 percent of total) (table 8).

In both public and private 2-year institutions, E & G expenditures constituted about 92 percent of their current fund expenditures, although the patterns of their expenditures were quite different. Whereas 2-year public institutions expended almost 47 percent of current fund expenditures on instruction, private 2-year institutions spent slightly less than 29 percent on this function. Among administrative support categories, 2-year privates spent over 20 percent of current fund expenditures on institutional support compared with the 14 percent spent by publics. Privates also expended slightly more of current fund expenditures on student services and operations and maintenance of plant than did publics, although both public and private 2-year institutions spent about 8 percent of their current fund expenditures

on academic support. Additionally, as with 4-year institutions, private 2-year institutions allocated substantially more to scholarships and fellowships than did public 2-year schools, 11 percent of current fund expenditures to 3 percent (table 10).

From FY91 to FY92 expenditures in current dollars increased by 7 percent in all institutions, the smallest one-year current dollar increase in current fund expenditures since 1985. Total E & G expenditures increased during this same period by 6.5 percent. Of the institutional mission expenditure categories, only expenditures for public service increased at a higher rate (8 percent) than total E & G. Among institutional support expenditure categories, only student services increased at a higher rate (6.9 percent) than total E & G. The 20 percent increase in expenditures for scholarships and grants (excluding Pell grants) was, by far, the largest increase of all E & G expenditure categories. The smallest one year increase in expenditures was the 2.8 percent increase for operations and maintenance of plant (table 2).

In FY92, expenditures for almost all categories exceeded the rate of inflation. In constant FY92 dollars, total E & G expenditures increased by over 3 percent, due primarily to increased expenditures for scholarships and grants. These increased in real terms by over 16 percent between FY91 and FY92. Of all other expenditure categories, only expenditures for public service and student services exceeded the rate of increase in total E & G expenditures. Expenditures on public service increased almost 5 percent and expenditures on student services increased almost 4 percent (table 21).

Public and private institutions differed somewhat in rates of change in expenditures by category. Overall, for example, private institutions increased total E & G expenditures by almost 5 percent in constant FY92 dollars between FY91 and FY92, while publics increased them by a little over 2 percent. Similarly, private institutions increased spending on instruction by over 4 percent between FY91 and FY92, while public institutions increased instructional expenditures by only a little over 1 percent. Notably, both public and private institutions had large increases in expenditures on scholarships and fellowships in this one year period, increasing in public institutions by over 17 percent and in private institutions by almost 16 percent.

In comparing changes in expenditures over the period from FY84 to FY92 between public and private institutions, it is possible to catch a glimpse of the relative priorities that institutions place on the various institutional functions. For example, of the institutional mission expenditure categories, and, in constant dollars, private institutions increased expenditures on instruction and public service at a higher rate than public institutions. Public institutions, on the other hand, had a higher rate of increase on expenditures for research. Among the administrative support categories, private institutions had higher percentage changes than public institutions for most of these categories over the 8 year period between FY84 and FY92, except for expenditures on academic support which had about an equal rate of change in both public and private institutions.

Revenues and Expenditures Compared

While the IPEDS finance survey is not intended as a balance sheet, it is of interest to compare institutional revenues with institutional expenditures and their relative changes since FY91. In fiscal year 1991, current fund expenditures were 98 percent of current fund revenues; in fiscal year 1992, current fund expenditures were 97 percent of current fund revenues. Between FY91 and FY92, current fund revenues increased 7.7 percent for public institutions while current fund expenditures increased 6.3 percent (derived from table 16). For private institutions, current fund revenues increased 8.0 percent while current fund expenditures increased 8.0 percent (derived from table 17). In constant dollars, current fund revenues of public institutions increased 4.4 percent and current fund expenditures increased 3.0 percent (derived from tables 20 and 21); current fund revenues of private institutions increased 4.6 percent and current fund expenditures increased 5.0 percent (derived from tables 20 and 21).

Summary

In examining finance data from FY91 to FY92 and over time since FY84, three important themes become evident. First, tuition and fees are an increasingly important revenue source for both public and private institutions, with revenues from tuition and fees increasing almost 8 percent overall in constant dollars in just the one-year period from FY91 to FY92 with increases in public institutions about 11 percent and increases in private institutions of over 5 percent.

Second, state appropriations, a negligible revenue source for private institutions but a critical source for publics started to decline, in constant dollars, between FY90 and FY91 and continued that decline between FY91 and FY92, with decreases of 2.1 percent and 1.0 percent in constant FY92 dollars between FY90 and FY91 and FY91 and FY92, respectively.

Third, expenditures for scholarships and fellowships are consuming an increasingly larger share of institutional expenditures for both public and private institutions. They were almost 6 percent of current fund expenditures over all institutions and 7.5 percent of E & G expenditures in FY92. As might be expected, this share was substantially higher for private institutions than for publics: 4-year and 2-year private institutions allocated 10 and 11 percent of current fund expenditures to scholarships and fellowships while public 4-year and 2-year institutions allocated about 3 percent. Additionally, in the period between FY91 and FY92 there was a 20 percent increase in expenditures for scholarships and fellowships (excluding Pell grants) and this was, by far, the largest one-year increase of all E & G expenditure categories. In constant FY92 dollars, the 20 percent current dollar increase translates into increases in public institutions of over 17 percent and increases in private institutions of almost 16 percent.[4]

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[4]For more detailed finance data the reader is referred to the State Higher Education Profiles (SHEP), an annual publication of NCES. This publication contains additional data from the IPEDS Finance survey, finance data by state, and finance data adjusted for the size of the institution.

Table 1.--Current funds revenues of institutions of higher education in current dollars, by source: Fiscal years 1984 through 1992 1/

Source	1983–84	1984–85	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91	1991–92
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$84,417,287	$92,472,694	$100,437,616	$109,144,709	$117,340,109	$128,501,638	$139,635,477	$149,766,051	$161,421,460
Tuition and fees	19,714,884	21,283,329	23,116,605	25,705,827	27,836,781	30,806,566	33,926,060	37,434,462	41,559,037
Federal Government	10,406,166	11,509,125	12,704,750	14,238,931	14,771,954	15,893,978	17,254,874	18,236,082	19,833,317
Appropriations	1,426,539	1,570,590	1,617,510	1,656,245	1,664,054	1,677,430	1,890,046	1,840,694	1,907,403
Unrestricted grants and contracts	1,332,157	1,474,586	1,658,636	1,878,202	1,980,749	2,150,079	2,353,119	2,504,859	2,703,590
Restricted grants and contracts 2/	6,024,108	6,570,045	7,190,345	7,690,232	8,225,129	9,009,709	9,773,266	10,443,977	11,561,444
Independent operations 3/	1,623,363	1,893,904	2,238,259	3,014,251	2,902,022	3,056,760	3,238,442	3,446,552	3,660,881
State governments	24,706,990	27,583,011	29,911,500	31,309,303	33,517,166	36,031,208	38,349,239	39,480,874	40,586,907
Appropriations	23,635,761	26,373,160	28,402,268	29,337,120	31,298,537	33,267,034	35,223,174	36,255,090	36,884,957
Unrestricted grants and contracts	120,543	135,139	154,109	213,461	217,208	357,221	411,757	366,206	376,176
Restricted grants and contracts	950,683	1,074,712	1,355,102	1,758,722	2,001,421	2,386,953	2,714,309	2,859,577	3,325,774
Local governments	2,192,275	2,387,212	2,544,506	2,799,321	3,006,263	3,363,676	3,639,902	3,931,239	4,159,876
Appropriations	1,826,590	1,973,284	2,153,160	2,294,133	2,470,439	2,758,086	2,919,447	3,177,696	3,336,012
Unrestricted grants and contracts	43,421	63,442	56,975	92,724	76,638	98,787	122,404	116,982	140,135
Restricted grants and contracts	322,264	350,485	334,371	412,465	459,186	506,803	598,051	636,561	683,729
Private gifts, grants, and contracts	4,415,275	4,896,325	5,410,905	5,952,682	6,359,282	7,060,730	7,781,422	8,361,265	8,977,271
Unrestricted	1,674,942	1,944,876	2,111,972	2,234,942	2,235,096	2,429,579	2,634,974	2,720,233	2,921,997
Restricted	2,740,333	2,951,448	3,298,933	3,717,741	4,124,186	4,631,151	5,146,448	5,641,032	6,055,274
Endowment income	1,873,945	2,096,298	2,275,898	2,377,958	2,586,441	2,914,396	3,143,696	3,268,629	3,442,009
Unrestricted	1,021,134	1,227,797	1,285,194	1,229,943	1,340,788	1,498,703	1,614,088	1,521,940	1,549,930
Restricted	852,811	868,501	990,704	1,148,015	1,245,654	1,415,694	1,529,608	1,746,690	1,892,079
Sales and services	18,467,779	19,701,912	21,274,265	23,283,927	25,492,435	28,162,465	30,787,233	34,107,502	37,545,392
Educational activities	1,970,747	2,126,927	2,373,494	2,641,906	2,918,090	3,315,620	3,632,100	4,054,703	4,520,890
Auxiliary enterprises	9,456,369	10,100,410	10,674,136	11,364,188	11,947,778	12,855,580	13,938,469	14,903,127	15,784,164
Hospitals	7,040,662	7,474,575	8,226,635	9,277,834	10,626,566	11,991,265	13,216,664	15,149,672	17,240,338
Other sources	2,639,973	3,015,483	3,199,186	3,476,760	3,769,787	4,266,618	4,753,051	4,945,998	5,317,651
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	23.1	23.0	23.0	23.6	23.7	24.0	24.3	25.0	25.7
Federal Government	12.3	12.4	12.6	13.0	12.6	12.4	12.4	12.2	12.3
Appropriations	1.7	1.7	1.6	1.5	1.4	1.3	1.4	1.2	1.2
Unrestricted grants and contracts	1.6	1.6	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Restricted grants and contracts 2/	7.1	7.1	7.2	7.0	7.0	7.0	7.0	7.0	7.2
Independent operations 3/	1.9	2.0	2.2	2.8	2.5	2.4	2.3	2.3	2.3
State governments	29.3	29.8	29.8	28.7	28.6	28.0	27.5	26.4	25.1
Appropriations	28.0	28.5	28.3	26.9	26.7	25.9	25.2	24.2	22.9
Unrestricted grants and contracts	0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.2	0.2
Restricted grants and contracts	1.1	1.2	1.3	1.6	1.7	1.9	1.9	1.9	2.1
Local governments	2.6	2.6	2.5	2.6	2.6	2.6	2.6	2.6	2.6
Appropriations	2.2	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4
Private gifts, grants, and contracts	5.2	5.3	5.4	5.5	5.4	5.5	5.6	5.6	5.6
Unrestricted	2.0	2.1	2.1	2.0	1.9	1.9	1.9	1.8	1.8
Restricted	3.2	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.8
Endowment income	2.2	2.3	2.3	2.2	2.2	2.3	2.3	2.2	2.1
Unrestricted	1.2	1.3	1.3	1.1	1.1	1.2	1.2	1.0	1.0
Restricted	1.0	0.9	1.0	1.1	1.1	1.1	1.1	1.2	1.2
Sales and services	21.9	21.3	21.2	21.3	21.7	21.9	22.0	22.8	23.3
Educational activities	2.3	2.3	2.4	2.4	2.5	2.6	2.6	2.7	2.8
Auxiliary enterprises	11.2	10.9	10.6	10.4	10.2	10.0	10.0	10.0	9.8
Hospitals	8.3	8.1	8.2	8.5	9.1	9.3	9.5	10.1	10.7
Other sources	3.1	3.3	3.2	3.2	3.2	3.3	3.4	3.3	3.3

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

NOTE: Before 1988–89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1984–1986), and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987–1992).

Table 2.--Current funds expenditures of institutions of higher education in current dollars, by purpose: Fiscal years 1984 through 1992 1/

Purpose	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds expenditures	$81,993,360	$89,951,263	$97,535,742	$106,099,686	$113,786,464	$123,867,184	$134,655,571	$146,087,836	$156,212,197
Educational and general expenditures	63,741,276	70,061,324	76,127,965	82,955,555	89,157,430	96,803,378	105,585,076	114,139,901	121,567,157
Instruction	26,436,308	28,777,183	31,032,099	33,711,146	35,833,563	38,812,690	42,145,987	45,496,117	47,997,196
Research	6,723,534	7,551,892	8,437,367	9,352,309	10,350,931	11,432,170	12,505,961	13,444,040	14,261,554
Public service	2,499,203	2,861,095	3,119,533	3,448,453	3,786,363	4,227,323	4,689,758	5,076,177	5,489,298
Academic support	5,531,152	6,074,253	6,667,392	7,575,451	8,141,582	8,904,279	9,437,644	10,050,773	10,577,018
Libraries	2,231,149	2,361,793	2,551,331	2,441,184	2,836,497	3,009,870	3,254,239	3,343,892	3,595,834
Student services	3,797,935	4,178,236	4,562,938	4,975,913	5,396,521	5,780,837	6,388,148	7,025,482	7,509,094
Institutional support	7,763,325	8,587,216	9,350,786	10,084,663	10,774,495	11,529,119	12,674,031	13,726,484	14,475,023
Operation and maintenance of plant	6,729,825	7,345,482	7,605,226	7,819,032	8,230,986	8,739,895	9,458,262	10,062,561	10,346,580
Scholarships and fellowships	3,301,673	3,670,355	4,160,174	4,776,100	5,325,358	5,918,666	6,655,544	7,551,184	9,060,000
From unrestricted funds	1,738,188	1,961,597	2,285,116	2,644,615	2,941,143	3,282,698	3,853,904	4,445,106	5,205,797
From restricted funds 2/	1,563,485	1,708,758	1,875,059	2,131,486	2,384,215	2,635,969	2,801,640	3,106,078	3,854,203
Mandatory transfers	958,321	1,015,613	1,192,449	1,212,488	1,317,633	1,456,398	1,629,742	1,707,063	1,851,393
Auxiliary enterprises	9,250,196	10,012,248	10,528,303	11,037,333	11,399,949	12,280,063	13,203,984	14,272,247	14,989,135
Mandatory transfers	576,066	597,344	617,171	633,461	629,370	774,752	836,852	936,876	1,003,299
Hospitals	7,379,654	8,010,141	8,692,113	9,173,014	10,406,461	11,824,782	12,679,286	14,325,865	16,104,313
Mandatory transfers	88,447	130,892	128,833	151,071	178,472	240,278	222,192	274,452	333,714
Independent operations	1,622,233	1,867,550	2,187,361	2,933,784	2,822,624	2,958,962	3,187,224	3,349,824	3,551,592
Mandatory transfers	2,110	1,899	3,432	2,292	4,306	6,987	5,812	5,845	3,396
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	77.7	77.9	78.1	78.2	78.4	78.2	78.4	78.1	77.8
Instruction	32.2	32.0	31.8	31.8	31.5	31.3	31.3	31.1	30.7
Research	8.2	8.4	8.7	8.8	9.1	9.2	9.3	9.2	9.1
Public service	3.0	3.2	3.2	3.3	3.3	3.4	3.5	3.5	3.5
Academic support	6.7	6.8	6.8	7.1	7.2	7.2	7.0	6.9	6.8
Libraries	2.7	2.6	2.6	2.3	2.5	2.4	2.4	2.3	2.3
Student services	4.6	4.6	4.7	4.7	4.7	4.7	4.7	4.8	4.8
Institutional support	9.5	9.5	9.6	9.5	9.5	9.3	9.4	9.4	9.3
Operation and maintenance of plant	8.2	8.2	7.8	7.4	7.2	7.1	7.0	6.9	6.6
Scholarships and fellowships	4.0	4.1	4.3	4.5	4.7	4.8	4.9	5.2	5.8
From unrestricted funds	2.1	2.2	2.3	2.5	2.6	2.7	2.9	3.0	3.3
From restricted funds 2/	1.9	1.9	1.9	2.0	2.1	2.1	2.1	2.1	2.5
Mandatory transfers	1.2	1.1	1.2	1.1	1.2	1.2	1.2	1.2	1.2
Auxiliary enterprises	11.3	11.1	10.8	10.4	10.0	9.9	9.8	9.8	9.6
Mandatory transfers	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Hospitals	9.0	8.9	8.9	8.6	9.1	9.5	9.4	9.8	10.3
Mandatory transfers	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2
Independent operations	2.0	2.1	2.2	2.8	2.5	2.4	2.4	2.3	2.3
Mandatory transfers	--	--	--	--	--	--	--	--	--

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

--Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1984-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1992).

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Table 3.--Current funds revenues of public institutions of higher education in current dollars, by source: Fiscal years 1984 through 1992 1/

Source	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$54,545,275	$59,794,159	$65,004,632	$69,613,289	$74,771,255	$81,927,371	$88,911,433	$94,904,506	$102,197,619
Tuition and fees	8,123,318	8,647,637	9,439,177	10,198,633	11,184,657	12,435,763	13,820,240	15,258,024	17,455,126
Federal Government	5,719,602	6,309,818	6,852,370	7,227,995	7,714,581	8,412,581	9,171,488	9,763,427	10,782,307
Appropriations	1,215,616	1,349,183	1,401,367	1,434,295	1,434,906	1,443,539	1,636,047	1,604,548	1,662,229
Unrestricted grants and contracts	642,117	723,509	816,364	907,299	989,781	1,083,575	1,214,836	1,319,035	1,462,347
Restricted grants and contracts 2/	3,774,093	4,120,266	4,481,723	4,662,798	5,095,910	5,656,466	6,106,112	6,629,484	7,425,118
Independent operations 3/	87,777	116,860	152,916	223,602	193,664	225,999	214,493	210,300	232,613
State governments	24,157,316	26,965,417	29,220,586	30,439,878	32,437,504	34,835,716	37,052,307	38,239,978	39,097,984
Appropriations	23,340,360	26,065,494	28,071,070	28,974,665	30,917,354	32,929,719	34,858,904	35,898,653	36,603,466
Unrestricted grants and contracts	66,000	71,113	88,779	139,059	113,204	240,028	297,338	250,168	253,158
Restricted grants and contracts	750,956	828,810	1,060,737	1,326,154	1,406,946	1,665,969	1,896,065	2,091,157	2,241,360
Local governments	1,984,184	2,178,761	2,325,844	2,535,014	2,731,862	3,025,703	3,264,303	3,531,714	3,766,284
Appropriations	1,824,430	1,970,829	2,150,459	2,289,420	2,465,172	2,751,704	2,910,444	3,159,789	3,309,117
Unrestricted grants and contracts	18,856	35,398	27,852	56,781	41,940	64,455	82,405	73,281	90,257
Restricted grants and contracts	140,898	172,534	147,533	188,813	224,751	209,544	271,453	298,644	366,910
Private gifts, grants, and contracts	1,621,468	1,845,606	2,109,782	2,292,985	2,517,422	2,948,826	3,368,635	3,651,107	4,039,212
Unrestricted	204,441	236,385	279,381	297,163	305,457	362,011	436,028	529,496	650,468
Restricted	1,417,027	1,609,220	1,830,401	1,995,822	2,211,966	2,586,815	2,932,607	3,121,611	3,388,743
Endowment income	315,109	342,833	398,603	349,779	361,545	422,252	461,701	431,235	593,998
Unrestricted	137,945	147,237	181,624	125,165	127,861	149,650	164,242	147,368	248,770
Restricted	177,165	195,596	216,979	224,614	233,684	272,602	297,459	283,867	345,228
Sales and services	11,262,071	11,967,500	12,990,670	14,775,531	15,851,714	17,586,819	19,330,429	21,546,202	23,760,275
Educational activities	1,279,212	1,424,896	1,596,946	1,771,760	1,948,679	2,186,448	2,423,779	2,700,185	2,959,991
Auxiliary enterprises	5,947,717	6,296,312	6,684,794	7,092,985	7,306,302	7,809,284	8,473,282	9,058,745	9,678,255
Hospitals	4,035,142	4,246,293	4,708,930	5,910,785	6,596,733	7,591,087	8,433,369	9,787,271	11,122,029
Other sources	1,362,205	1,536,586	1,667,600	1,793,474	1,972,290	2,259,710	2,442,330	2,482,819	2,700,434
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	14.9	14.5	14.5	14.7	15.0	15.2	15.5	16.1	17.1
Federal Government	10.5	10.6	10.5	10.4	10.3	10.3	10.3	10.3	10.6
Appropriations	2.2	2.3	2.2	2.1	1.9	1.8	1.8	1.7	1.6
Unrestricted grants and contracts	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.4	1.4
Restricted grants and contracts 2/	6.9	6.9	6.9	6.7	6.8	6.9	6.9	7.0	7.3
Independent operations 3/	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.2
State governments	44.3	45.1	45.0	43.7	43.4	42.5	41.7	40.3	38.3
Appropriations	42.8	43.6	43.2	41.6	41.3	40.2	39.2	37.8	35.8
Unrestricted grants and contracts	0.1	0.1	0.1	0.2	0.2	0.3	0.3	0.3	0.2
Restricted grants and contracts	1.4	1.4	1.6	1.9	1.9	2.0	2.1	2.2	2.2
Local governments	3.6	3.6	3.6	3.6	3.7	3.7	3.7	3.7	3.7
Appropriations	3.3	3.3	3.3	3.3	3.3	3.4	3.3	3.3	3.2
Unrestricted grants and contracts	--	0.1	--	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.4
Private gifts, grants, and contracts	3.0	3.1	3.2	3.3	3.4	3.6	3.8	3.8	4.0
Unrestricted	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.6
Restricted	2.6	2.7	2.8	2.9	3.0	3.2	3.3	3.3	3.3
Endowment income	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.6
Unrestricted	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.1	0.2
Restricted	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Sales and services	20.6	20.0	20.0	21.2	21.2	21.5	21.7	22.7	23.2
Educational activities	2.3	2.4	2.5	2.5	2.6	2.7	2.7	2.8	2.9
Auxiliary enterprises	10.9	10.5	10.3	10.2	9.8	9.5	9.5	9.5	9.5
Hospitals	7.4	7.1	7.2	8.5	8.8	9.3	9.5	10.3	10.9
Other sources	2.5	2.6	2.6	2.6	2.6	2.8	2.7	2.6	2.6

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

--Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1984-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1992).

Table 4.--Current funds expenditures of public institutions of higher education in current dollars, by purpose: Fiscal years 1984 through 1992 1/

Purpose	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds expenditures	$53,086,644	$58,314,550	$63,193,853	$67,653,838	$72,641,294	$78,945,617	$85,770,530	$92,961,093	$98,840,633
Educational and general expenditures	42,593,562	46,873,545	50,872,962	54,359,434	58,639,458	63,444,908	69,163,958	74,395,428	78,528,764
Instruction	18,592,391	20,287,410	21,880,782	23,359,057	24,954,204	26,893,691	29,257,209	31,371,394	32,812,130
Research	4,559,531	5,119,191	5,705,144	6,258,625	6,976,925	7,796,952	8,542,235	9,364,213	9,948,580
Public service	2,049,032	2,316,270	2,515,734	2,727,593	2,986,164	3,351,950	3,688,664	3,990,232	4,285,501
Academic support	3,809,572	4,267,698	4,693,543	5,048,232	5,436,156	5,941,906	6,535,076	6,933,847	7,271,911
Libraries	1,463,500	1,557,489	1,685,052	1,819,353	1,853,410	1,956,497	2,102,672	2,167,161	2,283,923
Student services	2,460,204	2,684,342	2,921,758	3,158,991	3,482,112	3,678,419	4,021,328	4,398,365	4,689,709
Institutional support	4,679,824	5,191,693	5,667,144	6,042,593	6,470,162	6,876,360	7,490,137	8,030,842	8,420,319
Operation and maintenance of plant	4,577,702	5,040,869	5,177,254	5,308,631	5,601,732	5,913,267	6,333,582	6,655,605	6,787,738
Scholarships and fellowships	1,276,644	1,374,803	1,575,909	1,751,671	1,941,389	2,150,350	2,386,493	2,688,532	3,255,128
From unrestricted funds	518,626	569,058	696,973	750,931	830,195	944,001	1,099,425	1,270,158	1,523,401
From restricted funds 2/	758,018	805,745	878,935	1,000,740	1,111,194	1,206,349	1,287,068	1,418,374	1,731,727
Mandatory transfers	588,662	591,269	735,695	704,040	790,624	842,012	909,234	962,598	1,057,748
Auxiliary enterprises	5,901,869	6,431,577	6,830,235	7,135,393	7,237,866	7,744,725	8,282,332	9,049,935	9,653,354
Mandatory transfers	367,956	387,585	410,777	409,726	412,006	512,413	551,331	623,146	655,301
Hospitals	4,503,492	4,914,560	5,358,699	5,904,212	6,532,905	7,533,912	8,113,989	9,315,902	10,432,773
Mandatory transfers	37,003	69,072	75,569	102,623	106,181	159,507	156,029	195,961	224,095
Independent operations	87,720	94,867	131,956	254,799	231,055	222,072	210,252	199,827	225,742
Mandatory transfers	656	451	846	194	2,063	1,787	2,276	1,201	510
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	80.2	80.4	80.5	80.3	80.7	80.4	80.6	80.0	79.4
Instruction	35.0	34.8	34.6	34.5	34.4	34.1	34.1	33.7	33.2
Research	8.6	8.8	9.0	9.3	9.6	9.9	10.0	10.1	10.1
Public service	3.9	4.0	4.0	4.0	4.1	4.2	4.3	4.3	4.3
Academic support	7.2	7.3	7.4	7.5	7.5	7.5	7.6	7.5	7.4
Libraries	2.8	2.7	2.7	2.4	2.6	2.5	2.5	2.3	2.3
Student services	4.6	4.6	4.6	4.7	4.8	4.7	4.7	4.7	4.7
Institutional support	8.8	8.9	9.0	8.9	8.9	8.7	8.7	8.6	8.5
Operation and maintenance of plant	8.6	8.6	8.2	7.8	7.7	7.5	7.4	7.2	6.9
Scholarships and fellowships	2.4	2.4	2.5	2.6	2.7	2.7	2.8	2.9	3.3
From unrestricted funds	1.0	1.0	1.1	1.1	1.1	1.2	1.3	1.4	1.5
From restricted funds 2/	1.4	1.4	1.4	1.5	1.5	1.5	1.5	1.5	1.8
Mandatory transfers	1.1	1.0	1.2	1.0	1.1	1.1	1.1	1.0	1.1
Auxiliary enterprises	11.1	11.0	10.8	10.5	10.0	9.8	9.7	9.7	9.8
Mandatory transfers	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.7
Hospitals	8.5	8.4	8.5	8.7	9.0	9.5	9.5	10.0	10.6
Mandatory transfers	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.2	0.2
Independent operations	0.2	0.2	0.2	0.4	0.3	0.3	0.2	0.2	0.2
Mandatory transfers	--	--	--	--	--	--	--	--	--

1/ 50 states and the District of Columbia.
2/ Excludes Pell Grants.
--Less than 0.05 percent.
NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.
SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1984-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1992).

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Table 5.--Current funds revenues of private institutions of higher education in current dollars, by source: Fiscal years 1984 through 1992 1/

Source	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds revenues	$29,872,013	$32,678,536	$35,432,985	$39,531,421	$42,568,654	$46,574,267	$50,724,044	$54,861,545	$59,223,841
Tuition and fees	11,591,566	12,635,691	13,677,429	15,507,194	16,652,124	18,370,803	20,105,820	22,176,439	24,103,911
Federal Government	4,686,564	5,199,307	5,852,330	7,010,936	7,057,693	7,481,396	8,083,386	8,472,654	9,051,010
Appropriations	210,923	221,407	216,143	221,950	229,148	233,891	254,000	236,146	245,173
Unrestricted grants and contracts	690,040	751,076	842,272	970,903	990,968	1,066,504	1,138,283	1,185,824	1,241,243
Restricted grants and contracts 2/	2,250,015	2,449,780	2,708,622	3,027,434	3,129,219	3,353,241	3,667,154	3,814,493	4,136,326
Independent operations 3/	1,535,586	1,777,044	2,085,343	2,790,649	2,708,358	2,827,761	3,023,949	3,236,192	3,426,267
State governments	549,673	617,593	690,914	869,424	1,079,662	1,195,492	1,296,932	1,240,896	1,466,923
Appropriations	295,401	307,666	331,219	362,454	381,183	357,315	364,270	356,437	281,491
Unrestricted grants and contracts	54,546	64,026	65,330	74,402	104,004	117,193	114,419	116,038	123,016
Restricted grants and contracts	199,727	245,902	294,365	432,568	594,475	720,984	818,244	768,421	1,064,414
Local governments	208,091	208,451	218,662	264,307	274,400	337,973	375,599	399,525	391,591
Appropriations	2,160	2,455	2,701	4,713	5,267	6,383	9,003	17,907	26,895
Unrestricted grants and contracts	24,565	28,045	29,123	35,943	34,698	34,332	39,999	43,701	49,878
Restricted grants and contracts	181,366	177,951	186,838	223,651	234,435	297,258	326,598	337,917	314,819
Private gifts, grants, and contracts	2,793,807	3,050,719	3,301,124	3,659,697	3,841,860	4,111,904	4,412,787	4,710,158	4,938,060
Unrestricted	1,470,501	1,708,491	1,832,592	1,937,778	1,929,639	2,067,568	2,198,946	2,190,736	2,271,529
Restricted	1,323,306	1,342,228	1,468,532	1,721,919	1,912,220	2,044,336	2,213,841	2,519,421	2,666,531
Endowment income	1,558,836	1,753,465	1,877,295	2,028,179	2,224,896	2,492,144	2,681,995	2,837,394	2,848,012
Unrestricted	883,190	1,080,560	1,103,570	1,104,778	1,212,926	1,349,053	1,449,846	1,374,572	1,301,160
Restricted	675,646	672,905	773,725	923,400	1,011,970	1,143,091	1,232,149	1,462,822	1,546,851
Sales and services	7,205,708	7,734,412	8,283,595	8,508,396	9,640,720	10,575,646	11,456,804	12,561,301	13,785,117
Educational activities	691,535	702,032	776,548	870,145	969,411	1,129,171	1,208,322	1,354,518	1,560,900
Auxiliary enterprises	3,508,652	3,804,098	3,989,342	4,271,203	4,641,476	5,046,296	5,465,187	5,844,382	6,105,909
Hospitals	3,005,520	3,228,282	3,517,705	3,367,048	4,029,833	4,400,178	4,783,295	5,362,401	6,118,309
Other sources	1,277,768	1,478,897	1,531,586	1,683,287	1,797,498	2,008,909	2,310,720	2,463,178	2,617,217
	Percentage distribution								
Total current funds revenues	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Tuition and fees	38.8	38.7	38.6	39.2	39.1	39.4	39.6	40.4	40.7
Federal Government	15.7	15.9	16.5	17.7	16.6	16.1	15.9	15.4	15.3
Appropriations	0.7	0.7	0.6	0.6	0.5	0.5	0.5	0.4	0.4
Unrestricted grants and contracts	2.3	2.3	2.4	2.5	2.3	2.3	2.2	2.2	2.1
Restricted grants and contracts 2/	7.5	7.5	7.6	7.7	7.4	7.2	7.2	7.0	7.0
Independent operations 3/	5.1	5.4	5.9	7.1	6.4	6.1	6.0	5.9	5.8
State governments	1.8	1.9	1.9	2.2	2.5	2.6	2.6	2.3	2.5
Appropriations	1.0	0.9	0.9	0.9	0.9	0.8	0.7	0.6	0.5
Unrestricted grants and contracts	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2
Restricted grants and contracts	0.7	0.8	0.8	1.1	1.4	1.5	1.6	1.4	1.8
Local governments	0.7	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7
Appropriations	--	--	--	--	--	--	--	--	--
Unrestricted grants and contracts	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Restricted grants and contracts	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.5
Private gifts, grants, and contracts	9.4	9.3	9.3	9.3	9.0	8.8	8.7	8.6	8.3
Unrestricted	4.9	5.2	5.2	4.9	4.5	4.4	4.3	4.0	3.8
Restricted	4.4	4.1	4.1	4.4	4.5	4.4	4.4	4.6	4.5
Endowment income	5.2	5.4	5.3	5.1	5.2	5.4	5.3	5.2	4.8
Unrestricted	3.0	3.3	3.1	2.8	2.8	2.9	2.9	2.5	2.2
Restricted	2.3	2.1	2.2	2.3	2.4	2.5	2.4	2.7	2.6
Sales and services	24.1	23.7	23.4	21.5	22.6	22.7	22.6	22.9	23.3
Educational activities	2.3	2.1	2.2	2.2	2.3	2.4	2.4	2.5	2.6
Auxiliary enterprises	11.7	11.6	11.3	10.8	10.9	10.8	10.8	10.7	10.3
Hospitals	10.1	9.9	9.9	8.5	9.5	9.4	9.4	9.8	10.3
Other sources	4.3	4.5	4.3	4.3	4.2	4.3	4.6	4.5	4.4

1/ 50 states and the District of Columbia. Includes nonprofit and for-profit institutions (see table A).

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

--Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance data. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1984-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1992).

Table 6.--Current funds expenditures of private institutions of higher education in current dollars, by purpose: Fiscal years 1984 through 1992 1/

Purpose	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6	7	8	9	10
	In thousands								
Total current funds expenditures	$28,906,716	$31,636,713	$34,341,889	$38,445,848	$41,145,170	$44,921,567	$48,885,041	$53,126,743	$57,371,563
Educational and general expenditures	21,147,714	23,187,778	25,255,003	28,596,121	30,517,962	33,358,470	36,421,118	39,744,472	43,038,392
Instruction	7,843,917	8,489,773	9,151,318	10,352,089	10,879,358	11,918,999	12,888,779	14,124,723	15,185,065
Research	2,164,003	2,432,701	2,732,222	3,093,684	3,374,006	3,635,218	3,963,726	4,079,827	4,312,973
Public service	450,171	544,825	603,799	720,860	800,198	875,373	1,001,094	1,085,945	1,203,797
Academic support	1,721,580	1,806,555	1,973,849	2,527,219	2,705,426	2,962,374	2,902,568	3,116,927	3,305,107
Libraries	767,649	804,304	866,279	821,831	983,087	1,053,372	1,151,567	1,176,731	1,311,912
Student services	1,337,731	1,493,893	1,641,180	1,816,922	1,914,409	2,102,418	2,366,819	2,627,117	2,819,386
Institutional support	3,083,501	3,393,523	3,683,642	4,042,069	4,304,333	4,652,759	5,183,893	5,695,842	6,054,705
Operation and maintenance of plant	2,152,123	2,304,612	2,427,972	2,510,400	2,629,254	2,826,628	3,124,680	3,406,975	3,558,842
Scholarships and fellowships	2,025,028	2,295,551	2,584,266	3,024,430	3,383,968	3,768,316	4,269,051	4,862,651	5,804,872
From unrestricted funds	1,219,562	1,392,539	1,588,143	1,893,684	2,110,948	2,338,697	2,754,479	3,174,947	3,682,396
From restricted funds 2/	805,466	903,012	996,123	1,130,746	1,273,021	1,429,619	1,514,572	1,687,704	2,122,476
Mandatory transfers	369,659	424,344	458,754	508,448	527,009	616,385	720,508	744,465	793,645
Auxiliary enterprises	3,348,327	3,580,671	3,698,067	3,901,940	4,162,083	4,535,337	4,921,653	5,222,312	5,335,781
Mandatory transfers	208,110	209,760	206,394	223,736	217,364	262,339	285,521	313,730	347,999
Hospitals	2,876,161	3,095,581	3,333,414	3,268,802	3,873,556	4,290,869	4,565,297	5,009,963	5,671,540
Mandatory transfers	51,444	61,819	53,264	48,449	72,291	80,771	66,164	78,491	109,619
Independent operations	1,534,513	1,772,683	2,055,405	2,678,985	2,591,569	2,736,890	2,976,973	3,149,996	3,325,850
Mandatory transfers	1,454	1,449	2,586	2,098	2,244	5,200	3,535	4,444	2,886
	Percentage distribution								
Total current funds expenditures	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Educational and general expenditures	73.2	73.3	73.5	74.4	74.2	74.3	74.5	74.8	75.0
Instruction	27.1	26.8	26.6	26.9	26.4	26.5	26.4	26.6	26.5
Research	7.5	7.7	8.0	8.0	8.2	8.1	8.1	7.7	7.5
Public service	1.6	1.7	1.8	1.9	1.9	1.9	2.0	2.0	2.1
Academic support	6.0	5.7	5.7	6.6	6.6	6.6	5.9	5.9	5.8
Libraries	2.7	2.5	2.5	2.1	2.4	2.3	2.4	2.2	2.3
Student services	4.6	4.7	4.8	4.7	4.7	4.7	4.8	4.9	4.9
Institutional support	10.7	10.7	10.7	10.5	10.5	10.4	10.6	10.7	10.6
Operation and maintenance of plant	7.4	7.3	7.1	6.5	6.4	6.3	6.4	6.4	6.2
Scholarships and fellowships	7.0	7.3	7.5	7.9	8.2	8.4	8.7	9.2	10.1
From unrestricted funds	4.2	4.4	4.6	4.9	5.1	5.2	5.6	6.0	6.4
From restricted funds 2/	2.8	2.9	2.9	2.9	3.1	3.2	3.1	3.2	3.7
Mandatory transfers	1.3	1.3	1.3	1.3	1.3	1.4	1.5	1.4	1.4
Auxiliary enterprises	11.6	11.3	10.8	10.1	10.1	10.1	10.1	9.8	9.3
Mandatory transfers	0.7	0.7	0.6	0.6	0.5	0.6	0.6	0.6	0.6
Hospitals	9.9	9.8	9.7	8.5	9.4	9.6	9.3	9.4	9.9
Mandatory transfers	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.2
Independent operations	5.3	5.6	6.0	7.0	6.3	6.1	6.1	5.9	5.8
Mandatory transfers	--	--	--	--	--	--	--	--	--

1/ 50 states and the District of Columbia. Includes nonprofit and for-profit institutions (see table A).

2/ Excludes Pell Grants.

--Less than 0.05 percent.

NOTE: Before 1988-89, statistics are based on revised finance tapes. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1984-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1992).

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Table 7.--Current funds revenues of 4-year institutions of higher education in current dollars, by control of institution and source: Fiscal year 1992 1/

Source	All 4-year institutions	Public 4-year institutions	Private 4-year institutions
	In thousands		
Total current funds revenues	$141,726,457	$83,994,605	$57,731,852
Tuition and fees	36,910,390	13,827,245	23,083,145
Federal Government	18,856,848	9,870,892	8,985,956
Appropriations	1,765,852	1,525,257	240,595
Unrestricted grants and contracts	2,664,677	1,426,123	1,238,554
Restricted grants and contracts 2/	10,797,718	6,718,597	4,079,121
Independent operations 3/	3,628,602	200,915	3,427,686
State governments	32,050,150	30,662,940	1,387,210
Appropriations	29,250,056	28,982,497	267,559
Unrestricted grants and contracts	242,875	124,976	117,899
Restricted grants and contracts	2,557,218	1,555,467	1,001,751
Local governments	900,825	533,945	366,880
Appropriations	213,492	208,892	4,600
Unrestricted grants and contracts	80,216	31,409	48,807
Restricted grants and contracts	607,117	293,644	313,473
Private gifts, grants, and contracts	8,750,498	3,879,957	4,870,540
Unrestricted	2,839,730	625,787	2,213,942
Restricted	5,910,768	3,254,170	2,656,598
Endowment income	3,409,893	578,798	2,831,095
Unrestricted	1,527,552	238,575	1,288,977
Restricted	1,882,341	340,223	1,542,118
Sales and services	36,090,553	22,447,536	13,643,017
Educational activities	4,419,377	2,870,896	1,548,481
Auxiliary enterprises	14,430,839	8,454,612	5,976,227
Hospitals	17,240,338	11,122,029	6,118,309
Other sources	4,757,299	2,193,290	2,564,009
	Percentage distribution		
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	26.0	16.5	40.0
Federal Government	13.3	11.8	15.6
Appropriations	1.2	1.8	0.4
Unrestricted grants and contracts	1.9	1.7	2.1
Restricted grants and contracts 2/	7.6	8.0	7.1
Independent operations 3/	2.6	0.2	5.9
State governments	22.6	36.5	2.4
Appropriations	20.6	34.5	0.5
Unrestricted grants and contracts	0.2	0.1	0.2
Restricted grants and contracts	1.8	1.9	1.7
Local governments	0.6	0.6	0.6
Appropriations	0.2	0.2	--
Unrestricted grants and contracts	0.1	--	0.1
Restricted grants and contracts	0.4	0.3	0.5
Private gifts, grants, and contracts	6.2	4.6	8.4
Unrestricted	2.0	0.7	3.8
Restricted	4.2	3.9	4.6
Endowment income	2.4	0.7	4.9
Unrestricted	1.1	0.3	2.2
Restricted	1.3	0.4	2.7
Sales and services	25.5	26.7	23.6
Educational activities	3.1	3.4	2.7
Auxiliary enterprises	10.2	10.1	10.4
Hospitals	12.2	13.2	10.6
Other sources	3.4	2.6	4.4

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

--Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "1991-92 Finance" survey.

Table 8.--Current funds expenditures of 4-year institutions of higher education in current dollars, by control of institution and purpose: Fiscal year 1992 1/

Purpose	All 4-year institutions	Public 4-year institutions	Private 4-year institutions
	In thousands		
Total current funds expenditures	$137,398,145	$81,357,171	$56,040,975
Educational and general expenditures	104,105,432	62,286,618	41,818,814
Instruction	39,449,964	24,644,741	14,805,223
Research	14,232,261	9,923,833	4,308,428
Public service	5,120,923	3,920,220	1,200,703
Academic support	9,143,459	5,945,002	3,198,458
Libraries	3,182,949	1,891,195	1,291,754
Student services	5,703,400	3,029,962	2,673,438
Institutional support	11,738,667	5,950,907	5,787,760
Operation and maintenance of plant	8,507,803	5,105,419	3,402,383
Scholarships and fellowships	8,467,853	2,805,088	5,662,765
From unrestricted funds	5,073,731	1,429,245	3,644,486
From restricted funds 2/	3,394,122	1,375,843	2,018,278
Mandatory transfers	1,741,082	961,448	779,636
Auxiliary enterprises	13,671,028	8,445,923	5,225,105
Mandatory transfers	984,092	637,156	346,936
Hospitals	16,104,240	10,432,773	5,671,467
Mandatory transfers	333,714	224,095	109,619
Independent operations	3,517,445	191,857	3,325,588
Mandatory transfers	3,396	510	2,886
	Percentage distribution		
Total current funds expenditures	100.0	100.0	100.0
Educational and general expenditures	75.8	76.6	74.6
Instruction	28.7	30.3	26.4
Research	10.4	12.2	7.7
Public service	3.7	4.8	2.1
Academic support	6.7	7.3	5.7
Libraries	2.3	2.3	2.3
Student services	4.2	3.7	4.8
Institutional support	8.5	7.3	10.3
Operation and maintenance of plant	6.2	6.3	6.1
Scholarships and fellowships	6.2	3.4	10.1
From unrestricted funds	3.7	1.8	6.5
From restricted funds 2/	2.5	1.7	3.6
Mandatory transfers	1.3	1.2	1.4
Auxiliary enterprises	9.9	10.4	9.3
Mandatory transfers	0.7	0.8	0.6
Hospitals	11.7	12.8	10.1
Mandatory transfers	0.2	0.3	0.2
Independent operations	2.6	0.2	5.9
Mandatory transfers	--	--	--

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

--Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "1991-92 Finance" survey.

Table 9.--Current funds revenues of 2-year institutions of higher education in current dollars, by control of institution and source: Fiscal year 1992 1/

Source	All 2-year institutions	Public 2-year institutions	Private 2-year institutions
	In thousands		
Total current funds revenues	$19,695,003	$18,203,015	$1,491,989
Tuition and fees	4,648,647	3,627,881	1,020,766
Federal Government	976,469	911,415	65,054
Appropriations	141,551	136,972	4,579
Unrestricted grants and contracts	38,913	36,224	2,689
Restricted grants and contracts 2/	763,726	706,521	57,205
Independent operations 3/	32,279	31,698	581
State governments	8,536,757	8,435,043	101,714
Appropriations	7,634,901	7,620,969	13,932
Unrestricted grants and contracts	133,301	128,182	5,119
Restricted grants and contracts	768,555	685,893	82,663
Local governments	3,259,051	3,234,340	24,711
Appropriations	3,122,520	3,100,225	22,295
Unrestricted grants and contracts	59,919	58,849	1,070
Restricted grants and contracts	76,612	75,266	1,346
Private gifts, grants, and contracts	226,774	159,254	67,519
Unrestricted	82,268	24,681	57,586
Restricted	144,506	134,573	9,933
Endowment income	32,116	15,200	16,917
Unrestricted	22,378	10,195	12,183
Restricted	9,738	5,005	4,733
Sales and services	1,454,839	1,312,738	142,100
Educational activities	101,513	89,095	12,418
Auxiliary enterprises	1,353,325	1,223,643	129,682
Hospitals	0	0	0
Other sources	560,351	507,143	53,208
	Percentage distribution		
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	23.6	19.9	68.4
Federal Government	5.0	5.0	4.4
Appropriations	0.7	0.8	0.3
Unrestricted grants and contracts	0.2	0.2	0.2
Restricted grants and contracts 2/	3.9	3.9	3.8
Independent operations 3/	0.2	0.2	--
State governments	43.3	46.3	6.8
Appropriations	38.8	41.9	0.9
Unrestricted grants and contracts	0.7	0.7	0.3
Restricted grants and contracts	3.9	3.8	5.5
Local governments	16.5	17.8	1.7
Appropriations	15.9	17.0	1.5
Unrestricted grants and contracts	0.3	0.3	0.1
Restricted grants and contracts	0.4	0.4	0.1
Private gifts, grants, and contracts	1.2	0.9	4.5
Unrestricted	0.4	0.1	3.9
Restricted	0.7	0.7	0.7
Endowment income	0.2	0.1	1.1
Unrestricted	0.1	0.1	0.8
Restricted	--	--	0.3
Sales and services	7.4	7.2	9.5
Educational activities	0.5	0.5	0.8
Auxiliary enterprises	6.9	6.7	8.7
Hospitals	0.0	0.0	0.0
Other sources	2.8	2.8	3.6

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants. Federally supported student aid that is received through students is included under tuition and auxiliary enterprises.

3/ Revenues are from federal and independent operations.

--Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "1991-92 Finance" survey.

Table 10.--Current funds expenditures of 2-year institutions of higher education in current dollars, by control of institution and purpose: Fiscal year 1992 1/

Purpose	All 2-year institutions	Public 2-year institutions	Private 2-year institutions
	In thousands		
Total current funds expenditures	$18,814,051	$17,483,462	$1,330,589
Educational and general expenditures	17,461,724	16,242,146	1,219,578
Instruction	8,547,232	8,167,389	379,842
Research	29,292	24,747	4,545
Public service	368,375	365,281	3,094
Academic support	1,433,559	1,326,910	106,649
Libraries	412,886	392,728	20,158
Student services	1,805,694	1,659,746	145,948
Institutional support	2,736,336	2,469,411	266,925
Operation and maintenance of plant	1,838,777	1,682,319	156,459
Scholarships and fellowships	592,148	450,040	142,107
From unrestricted funds	132,066	94,156	37,910
From restricted funds 2/	460,082	355,884	104,197
Mandatory transfers	110,311	96,303	14,009
Auxiliary enterprises	1,318,107	1,207,431	110,676
Mandatory transfers	19,207	18,144	1,063
Hospitals	73	0	73
Mandatory transfers	0	0	0
Independent operations	34,147	33,885	262
Mandatory transfers	0	0	0
	Percentage distribution		
Total current funds expenditures	100.0	100.0	100.0
Educational and general expenditures	92.8	92.9	91.7
Instruction	45.4	46.7	28.5
Research	0.2	0.1	0.3
Public service	2.0	2.1	0.2
Academic support	7.6	7.6	8.0
Libraries	2.2	2.2	1.5
Student services	9.6	9.5	11.0
Institutional support	14.5	14.1	20.1
Operation and maintenance of plant	9.8	9.6	11.8
Scholarships and fellowships	3.1	2.6	10.7
From unrestricted funds	0.7	0.5	2.8
From restricted funds 2/	2.4	2.0	7.8
Mandatory transfers	0.6	0.6	1.1
Auxiliary enterprises	7.0	6.9	8.3
Mandatory transfers	0.1	0.1	0.1
Hospitals	--	0.0	--
Mandatory transfers	0.0	0.0	0.0
Independent operations	0.2	0.2	--
Mandatory transfers	0.0	0.0	0.0

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

--Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "1991-92 Finance" survey.

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Table 11.--Total current funds revenues and expenditures of institutions of higher education in current dollars, by selected categories and state: Fiscal year 1992

State	Total revenue	Tuition and fees	Federal sources 1/	State and local sources 2/	Other revenues3/	Total expenditures	Instruction	Scholarships, fellowships 4/	Other expenditures5/
					in thousands				
50 states + DC	$161,421,460	$41,559,037	$19,833,317	$44,746,783	$55,282,323	$156,212,197	$47,997,196	$9,060,000	$99,155,000
Alabama	2,568,756	450,964	271,764	762,004	1,084,024	2,452,080	633,295	85,357	1,733,428
Alaska	323,772	41,359	40,922	181,358	60,132	324,671	101,948	4,679	218,045
Arizona	1,756,827	422,142	211,845	779,292	345,548	1,714,582	573,221	86,642	1,054,719
Arkansas	1,063,584	179,648	67,978	371,131	444,828	1,020,192	277,122	44,785	698,285
California	19,787,660	3,381,626	3,386,376	7,127,388	5,892,271	18,967,000	5,888,221	734,551	12,344,228
Colorado	2,234,014	649,050	540,962	508,624	535,378	2,175,672	756,823	138,432	1,280,417
Connecticut	2,357,024	717,859	305,875	390,250	943,040	2,381,059	783,228	183,260	1,414,571
Delaware	461,730	161,542	36,953	142,638	120,597	424,162	175,887	22,947	225,328
District of Columbia	2,294,863	696,455	509,489	83,808	1,003,110	2,221,767	531,121	130,682	1,559,964
Florida	4,531,132	1,304,832	523,532	1,793,785	908,983	4,375,396	1,542,449	201,570	2,631,377
Georgia	3,514,286	734,635	384,916	977,304	1,417,430	3,387,703	985,499	132,418	2,269,786
Hawaii	625,131	79,237	86,617	381,118	78,158	617,097	220,110	7,787	389,200
Idaho	479,101	85,068	39,006	206,819	148,209	473,697	174,139	16,878	282,680
Illinois	8,183,550	2,092,848	1,261,971	1,821,597	3,007,133	8,011,706	2,201,492	475,677	5,334,537
Indiana	3,703,431	1,045,061	243,725	999,381	1,415,264	3,533,000	1,057,202	237,449	2,238,349
Iowa	2,444,315	631,840	250,683	613,147	948,645	2,371,224	645,424	168,609	1,557,192
Kansas	1,449,666	292,280	119,411	571,270	466,706	1,481,761	452,325	60,128	969,309
Kentucky	1,868,834	395,214	120,186	707,859	665,576	1,819,765	555,823	96,795	1,167,146
Louisiana	2,197,592	525,788	158,532	670,183	843,089	2,170,283	643,605	120,037	1,406,641
Maine	594,520	216,293	41,103	171,887	165,238	573,234	168,366	47,517	357,351
Maryland	3,578,413	741,038	1,195,244	823,075	819,055	3,502,092	1,179,360	143,367	2,179,365
Massachusetts	7,191,491	2,934,323	1,188,992	507,248	2,560,927	7,054,894	2,014,499	643,247	4,397,148
Michigan	5,887,725	1,561,837	502,085	1,764,129	2,059,674	5,480,381	1,639,105	309,484	3,531,792
Minnesota	3,064,719	847,194	261,289	871,048	1,085,189	2,995,341	920,708	176,066	1,898,567
Mississippi	1,170,689	246,844	135,966	401,458	386,420	1,122,869	359,205	57,995	705,669
Missouri	3,298,400	919,017	269,307	613,905	1,496,172	3,147,134	1,142,253	191,328	1,813,553
Montana	368,784	62,705	64,178	139,753	102,148	354,114	101,235	21,302	231,578
Nebraska	1,217,378	243,682	91,594	387,686	494,414	1,186,783	384,421	55,693	746,669
Nevada	375,178	56,909	43,321	191,292	83,655	369,277	141,590	7,914	219,773
New Hampshire	771,880	342,374	78,998	80,343	270,165	739,297	204,545	63,047	471,704
New Jersey	3,753,718	1,014,013	332,418	1,280,172	1,127,115	3,571,805	1,063,959	248,763	2,259,083
New Mexico	1,108,927	121,134	195,125	437,925	354,743	1,057,110	246,701	35,262	775,147
New York	15,152,778	5,039,319	1,776,843	3,578,508	4,758,108	15,037,037	4,557,448	1,297,024	9,182,565
North Carolina	4,908,685	788,581	364,068	1,703,504	2,052,532	4,682,607	1,537,888	274,471	2,870,248
North Dakota	447,810	93,083	71,309	140,149	143,268	442,542	146,547	20,516	275,479
Ohio	6,194,708	2,069,049	540,573	1,490,804	2,094,283	6,021,695	2,029,234	395,291	3,597,170
Oklahoma	1,448,373	314,528	170,481	590,597	372,767	1,415,028	478,787	78,265	857,976
Oregon	1,818,794	421,542	207,928	580,442	608,882	1,772,421	541,484	88,788	1,142,150
Pennsylvania	9,887,456	3,264,636	876,440	1,334,311	4,412,068	9,357,019	2,404,204	592,776	6,360,039
Rhode Island	898,793	449,696	85,846	116,197	247,054	863,528	269,772	78,788	514,968
South Carolina	1,905,579	430,086	138,728	601,894	734,871	1,869,851	541,278	71,006	1,257,568
South Dakota	293,364	96,602	35,235	93,150	68,398	289,218	99,630	15,556	174,032
Tennessee	2,955,461	631,770	305,519	681,944	1,336,228	2,820,956	823,221	134,056	1,863,680
Texas	8,313,842	1,482,816	806,013	3,315,755	2,709,259	8,004,635	2,874,671	354,777	4,775,187
Utah	1,481,720	339,654	178,840	369,253	593,772	1,434,431	423,884	66,274	944,272
Vermont	595,260	300,015	75,035	49,405	170,804	581,306	200,169	50,430	330,707
Virginia	3,778,151	952,334	278,327	887,077	1,660,413	3,646,027	1,039,943	191,682	2,414,402
Washington	2,775,574	653,427	426,689	922,706	772,552	2,679,810	896,103	172,227	1,611,480
West Virginia	724,404	204,260	63,111	293,370	163,663	697,039	241,073	40,990	414,976
Wisconsin	3,300,863	786,163	437,042	1,094,481	983,178	3,248,273	1,031,488	170,685	2,046,121
Wyoming	290,737	44,464	34,727	144,360	67,186	271,626	95,493	16,749	159,384

1/ Federal sources include appropriations, grants and contracts, independent operations. Excludes Pell Grants.

2/ State and local sources include appropriations, grants and contracts.

3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, other sources.

4/ Excludes Pell Grants.

5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, independent operations.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postesecondary Education Data System (IPEDS), 1991-92 "Finance" survey.

Table 12.--Total current funds revenues and expenditures of public 4-year institutions of higher education in current dollars, by selected categories and state: Fiscal year 1992

State	Total revenue	Tuition and fees	Federal sources 1/	State and local sources 2/	Other revenues3/	Total expenditures	Instruction	Scholarships, fellowships 4/	Other expenditures5/
	In thousands								
50 states + DC	$83,994,605	$13,827,245	$9,870,892	$31,196,885	$29,099,582	$81,357,171	$24,644,741	$2,805,088	$53,907,342
Alabama	2,021,232	255,783	208,765	601,316	955,368	1,927,497	440,548	38,730	1,448,218
Alaska	301,912	33,814	40,410	179,402	48,287	303,414	96,011	3,197	204,206
Arizona	1,293,454	264,274	190,407	537,134	301,638	1,256,871	377,333	69,556	809,982
Arkansas	879,752	111,247	58,460	328,562	381,483	839,779	214,344	27,733	597,701
California	9,854,715	1,059,333	1,180,612	3,992,837	3,621,933	9,470,076	2,933,415	237,814	6,298,847
Colorado	1,707,577	373,040	513,297	390,054	431,186	1,663,772	562,082	91,373	1,010,317
Connecticut	860,338	141,481	104,116	284,456	330,285	884,830	257,999	22,699	604,132
Delaware	369,329	128,613	32,915	92,787	115,015	340,736	134,021	21,007	185,708
District of Columbia	121,991	8,061	28,442	79,757	5,731	121,488	50,505	1,920	69,063
Florida	2,092,467	289,645	220,711	1,107,433	474,679	2,050,543	685,267	55,478	1,309,799
Georgia	1,732,073	245,563	208,509	766,128	511,874	1,707,809	522,503	17,490	1,167,816
Hawaii	473,925	34,612	81,539	297,930	59,844	474,241	152,272	3,818	318,151
Idaho	354,330	49,107	31,754	184,029	89,440	349,468	134,442	10,362	204,664
Illinois	2,680,947	440,082	289,347	1,121,382	830,137	2,651,534	747,301	100,602	1,803,630
Indiana	2,571,742	504,929	194,469	862,159	1,010,185	2,458,155	747,811	78,694	1,631,649
Iowa	1,509,531	179,917	199,627	441,264	688,723	1,464,402	323,289	43,680	1,097,433
Kansas	1,077,209	177,289	93,353	430,059	376,509	1,115,624	324,106	29,884	761,635
Kentucky	1,445,138	213,819	98,539	624,955	507,824	1,397,180	420,043	48,222	928,916
Louisiana	1,476,223	264,815	92,751	616,626	502,032	1,469,588	455,370	42,163	972,055
Maine	335,605	76,025	30,202	147,283	82,095	325,071	96,178	19,404	209,489
Maryland	1,635,960	305,362	451,471	579,681	299,445	1,571,789	532,937	49,243	989,610
Massachusetts	1,288,588	329,115	117,192	381,959	460,321	1,239,188	350,810	52,659	835,719
Michigan	4,371,519	877,214	449,802	1,278,031	1,766,472	4,008,673	1,103,520	176,912	2,728,241
Minnesota	1,874,163	262,820	209,999	639,968	761,376	1,845,387	511,592	51,134	1,282,661
Mississippi	845,465	140,443	106,117	291,624	307,280	804,266	221,277	35,851	547,137
Missouri	1,350,831	290,869	84,178	478,618	497,166	1,290,350	439,163	51,431	799,756
Montana	277,991	41,964	33,840	125,490	76,697	270,624	83,981	7,610	179,032
Nebraska	824,331	101,355	69,668	309,312	343,996	802,388	211,083	23,167	568,138
Nevada	307,018	41,284	39,720	147,939	78,076	303,453	105,696	6,834	190,923
New Hampshire	293,032	112,099	33,126	59,988	87,820	276,064	75,598	18,625	181,841
New Jersey	2,134,082	366,040	132,861	946,171	689,010	2,029,130	619,881	94,519	1,314,730
New Mexico	903,561	70,147	175,977	336,830	320,607	869,956	175,460	24,923	669,573
New York	4,779,772	728,247	624,607	2,172,778	1,254,141	4,839,276	1,533,781	187,602	3,117,893
North Carolina	2,311,395	245,477	283,618	1,079,411	702,889	2,235,828	762,547	117,062	1,356,219
North Dakota	362,102	64,476	52,301	121,661	123,665	360,295	116,572	11,830	231,893
Ohio	3,976,054	940,031	373,118	1,160,819	1,502,086	3,883,942	1,338,891	135,889	2,409,162
Oklahoma	983,541	142,136	156,424	463,724	221,257	960,896	320,689	37,041	603,166
Oregon	1,158,707	172,262	164,732	351,842	469,870	1,138,766	279,716	33,749	825,321
Pennsylvania	3,759,308	1,045,223	388,199	949,723	1,376,163	3,521,215	1,042,142	124,880	2,354,193
Rhode Island	257,011	80,157	36,376	86,703	53,775	252,776	77,120	13,264	162,392
South Carolina	1,397,706	228,893	101,079	463,052	604,682	1,372,141	373,612	26,329	972,200
South Dakota	218,607	50,467	28,077	92,791	47,272	216,989	79,163	5,026	132,800
Tennessee	1,463,121	217,269	122,495	559,487	563,870	1,416,468	456,579	33,584	926,305
Texas	5,308,747	637,789	580,072	2,322,176	1,768,710	5,089,288	1,850,658	172,307	3,066,324
Utah	1,026,326	103,424	164,242	290,538	468,121	986,233	221,504	18,378	746,351
Vermont	278,744	114,783	36,657	41,050	86,254	276,098	79,768	16,935	179,395
Virginia	2,748,986	490,063	231,201	688,536	1,339,186	2,649,495	682,258	97,012	1,870,224
Washington	1,803,580	250,451	380,008	588,783	584,337	1,741,707	510,010	91,093	1,140,605
West Virginia	584,978	128,430	53,505	279,675	123,168	560,006	205,458	20,518	334,031
Wisconsin	2,124,813	375,792	282,543	741,551	724,927	2,093,794	551,901	94,673	1,447,221
Wyoming	185,079	21,717	29,462	81,222	52,677	178,591	56,536	10,981	111,075

1/ Federal sources include appropriations, grants and contracts, independent operations. Excludes Pell Grants.

2/ State and local sources include appropriations, grants and contracts.

3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, other sources.

4/ Excludes Pell Grants.

5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, independent operations.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postesecondary Education Data System (IPEDS), 1991-92 "Finance" survey.

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Table 13.--Total current funds revenues and expenditures of public 2-year institutions of higher education in current dollars, by selected categories and state: Fiscal year 1992

State	Total revenue	Tuition and fees	Federal sources 1/	State and local sources 2/	Other revenues3/	Total expenditures	Instruction	Scholarships, fellowships 4/	Other expenditures5/
					In thousands				
50 states + DC	$18,203,015	$3,627,881	$911,415	$11,669,383	$1,994,336	$17,483,462	$8,167,389	$450,040	$8,866,033
Alabama	275,434	69,806	24,851	152,538	28,239	261,531	119,768	12,818	128,945
Alaska	2,945	191	386	1,955	413	2,804	1,321	0	1,483
Arizona	362,420	72,521	20,024	242,036	27,839	363,148	169,255	9,320	184,573
Arkansas	66,511	14,035	4,200	41,170	7,106	62,040	28,047	2,032	31,961
California	3,874,045	239,836	165,904	3,095,915	372,389	3,539,908	1,696,970	40,877	1,802,061
Colorado	211,961	60,911	13,164	114,113	23,774	206,656	91,399	9,910	105,346
Connecticut	126,405	37,584	3,676	79,411	5,735	119,473	49,413	3,764	66,296
Delaware	63,858	11,169	3,025	49,664	0	56,211	32,339	232	23,640
District of Columbia	--	--	--	--	--	--	--	--	--
Florida	957,454	236,459	39,827	590,692	90,476	938,251	431,265	22,366	484,620
Georgia	310,752	60,150	24,899	188,752	36,951	308,007	162,114	5,500	140,392
Hawaii	105,880	11,629	3,264	83,003	7,983	101,096	54,323	393	46,380
Idaho	41,843	5,677	6,687	22,676	6,803	41,973	14,701	1,163	26,109
Illinois	978,381	206,493	47,690	600,230	123,968	993,206	424,253	14,809	554,144
Indiana	195,735	42,303	9,372	113,064	30,996	185,842	59,059	9,604	117,179
Iowa	318,244	81,362	26,153	147,504	63,225	311,815	158,418	4,554	148,843
Kansas	224,597	34,925	20,019	137,310	32,344	218,801	88,692	4,561	125,548
Kentucky	119,883	28,582	3,165	75,742	12,394	117,804	57,600	4,697	55,508
Louisiana	77,036	21,398	5,984	41,483	8,170	71,538	35,144	1,152	35,242
Maine	39,908	8,219	2,593	23,194	5,903	37,834	17,683	450	19,701
Maryland	385,852	117,823	19,594	209,836	38,600	379,778	174,370	7,346	198,061
Massachusetts	237,355	107,033	11,775	101,303	17,244	235,401	104,722	10,412	120,267
Michigan	756,373	203,137	23,149	447,741	82,346	733,009	321,904	15,602	395,503
Minnesota	387,815	105,999	21,248	204,139	56,429	373,629	183,773	6,804	183,052
Mississippi	209,065	43,816	21,905	109,032	34,312	208,278	105,610	6,768	95,900
Missouri	215,649	57,404	11,850	114,983	31,412	210,816	101,785	4,345	104,686
Montana	56,252	3,266	22,604	13,960	16,422	50,253	7,423	9,785	33,045
Nebraska	85,896	14,150	5,706	57,327	8,713	84,844	34,482	2,527	47,836
Nevada	61,227	11,114	3,114	43,332	3,668	59,853	33,951	800	25,101
New Hampshire	31,153	12,733	1,209	15,572	1,639	31,153	17,233	467	13,453
New Jersey	476,868	161,441	9,520	265,454	40,453	459,957	194,304	18,283	247,370
New Mexico	153,258	16,701	16,437	99,145	20,974	140,902	56,114	3,055	81,734
New York	1,195,179	352,214	20,664	724,502	97,799	1,194,308	557,511	90,076	546,721
North Carolina	562,289	64,784	20,661	428,326	48,518	535,148	281,740	4,373	249,035
North Dakota	49,190	11,322	10,610	18,212	9,047	47,923	21,090	1,408	25,425
Ohio	557,056	190,928	10,257	288,983	66,887	524,668	233,728	11,431	279,509
Oklahoma	206,852	33,816	6,610	124,339	42,087	197,800	86,031	5,898	105,871
Oregon	364,798	57,458	29,603	224,701	53,037	345,835	167,860	10,580	167,395
Pennsylvania	394,175	134,322	19,546	200,948	39,359	383,118	189,795	10,240	183,083
Rhode Island	51,372	17,002	1,317	27,457	5,596	50,830	24,314	2,871	23,645
South Carolina	232,171	51,432	22,152	133,542	25,046	223,410	97,991	1,864	123,555
South Dakota	1,144	211	927	0	6	767	405	3	360
Tennessee	209,484	51,734	30,681	112,181	14,887	204,734	102,524	3,662	98,548
Texas	1,356,081	227,578	62,775	902,832	162,896	1,281,559	552,222	30,284	699,053
Utah	134,556	33,119	7,778	69,495	24,164	130,613	53,317	4,870	72,426
Vermont	19,780	7,472	808	5,660	5,840	17,947	5,938	616	11,393
Virginia	292,864	90,154	15,360	174,286	13,063	290,189	151,909	7,660	130,619
Washington	551,865	106,493	33,359	333,015	78,998	536,842	254,407	24,115	258,319
West Virginia	23,316	6,633	576	12,643	3,465	22,447	8,617	566	13,264
Wisconsin	504,575	83,608	23,290	343,498	54,179	503,059	314,894	2,641	185,524
Wyoming	86,212	9,734	1,448	62,487	12,542	86,457	35,659	2,488	48,309

1/ Federal sources include appropriations, grants and contracts, independent operations. Excludes Pell Grants.

2/ State and local sources include appropriations, grants and contracts.

3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, other sources.

4/ Excludes Pell Grants.

5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, independent operations.

--District of Columbia does not have any public 2-year institutions of higher education.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postesecondary Education Data System (IPEDS), 1991-92 "Finance" survey.

Table 14.--Total current funds revenues and expenditures of private 4-year institutions of higher education in current dollars, by selected categories and state: Fiscal year 1992

State	Total revenue	Tuition and fees	Federal sources 1/	State and local sources 2/	Other revenues3/	Total expenditures	Instruction	Scholarships, fellowships 4/	Other expenditures5/
					In thousands				
50 states + DC	$57,731,852	$23,083,145	$8,985,956	$1,754,090	$23,908,661	$56,040,975	$14,805,223	$5,662,765	$35,572,987
Alabama	254,753	116,200	35,639	6,823	96,090	247,803	68,798	31,469	147,536
Alaska	16,716	5,155	126	2	11,433	16,929	4,237	1,462	11,230
Arizona	91,837	74,431	1,413	122	15,871	86,792	23,864	7,384	55,544
Arkansas	110,475	48,683	4,864	1,169	55,759	112,259	32,345	14,639	65,275
California	5,963,983	2,004,662	2,033,830	38,315	1,887,176	5,874,784	1,232,317	453,622	4,188,845
Colorado	290,168	192,753	14,091	4,366	78,957	284,846	97,681	36,192	150,973
Connecticut	1,356,035	529,750	197,635	25,533	603,117	1,362,902	472,962	155,044	734,896
Delaware	28,543	21,760	1,013	188	5,582	27,215	9,527	1,706	15,980
District of Columbia	2,172,872	690,394	481,047	4,051	997,380	2,100,279	480,617	128,761	1,490,901
Florida	1,445,378	746,972	262,548	95,295	340,563	1,355,797	417,129	122,356	816,312
Georgia	1,420,744	391,473	151,069	21,645	856,557	1,322,792	287,971	106,161	928,659
Hawaii	45,326	32,996	1,814	185	10,331	41,760	13,515	3,576	24,669
Idaho	25,761	13,833	565	114	11,249	24,148	6,130	4,254	13,764
Illinois	4,474,427	1,409,979	942,583	93,635	2,028,231	4,323,561	1,019,596	351,066	2,952,899
Indiana	918,928	483,852	39,080	23,836	372,160	875,440	246,018	148,854	480,568
Iowa	595,038	358,990	24,166	22,057	189,825	573,413	157,805	117,229	298,379
Kansas	137,282	74,987	4,595	3,728	53,972	137,149	36,167	24,351	76,631
Kentucky	286,735	121,585	17,778	5,812	141,560	274,207	69,238	42,134	162,835
Louisiana	638,343	235,602	59,668	11,620	331,453	625,292	152,070	76,626	396,595
Maine	210,775	126,215	7,735	916	75,908	203,296	53,159	26,986	123,151
Maryland	1,546,568	311,374	722,901	32,808	479,485	1,541,840	467,159	86,334	988,347
Massachusetts	5,589,236	2,440,779	1,058,173	22,707	2,067,578	5,506,984	1,536,466	573,904	3,396,614
Michigan	739,945	469,911	27,284	35,243	207,507	718,039	209,501	112,832	395,706
Minnesota	773,511	456,929	29,111	24,542	262,928	749,985	216,670	114,463	418,852
Mississippi	100,064	52,132	6,895	307	40,730	95,652	28,899	13,522	53,431
Missouri	1,685,338	551,503	170,428	6,944	956,463	1,609,722	589,717	134,289	885,716
Montana	25,118	16,329	1,053	10	7,726	24,147	6,778	3,248	14,121
Nebraska	274,484	121,208	14,686	1,142	137,449	268,326	121,613	29,467	117,246
Nevada	6,366	4,512	468	21	1,346	5,301	1,757	280	3,264
New Hampshire	434,162	207,162	44,452	4,586	177,962	422,000	109,403	43,371	269,225
New Jersey	1,104,951	458,994	189,733	63,577	392,647	1,052,442	244,569	128,892	678,962
New Mexico	43,767	26,915	2,381	1,767	12,704	41,788	13,518	7,018	21,253
New York	8,911,436	3,775,651	1,129,585	636,590	3,369,611	8,763,630	2,405,548	968,689	5,389,393
North Carolina	2,000,330	461,144	59,382	194,101	1,285,703	1,878,527	484,713	148,582	1,245,232
North Dakota	28,046	15,937	1,391	276	10,442	28,146	7,746	7,122	13,278
Ohio	1,587,535	885,262	154,115	38,946	509,213	1,542,132	437,199	245,260	859,673
Oklahoma	229,431	117,689	4,308	2,445	104,989	229,285	64,854	31,720	132,712
Oregon	292,839	189,920	13,558	3,899	85,462	286,040	93,451	44,389	148,200
Pennsylvania	5,585,029	1,977,790	462,393	170,787	2,974,059	5,314,708	1,132,523	445,397	3,736,787
Rhode Island	590,410	352,537	48,152	2,037	187,683	559,922	168,338	62,654	328,931
South Carolina	261,430	139,550	15,127	5,301	101,452	261,053	66,945	41,206	152,903
South Dakota	72,971	45,346	6,167	351	21,106	70,785	19,849	10,500	40,437
Tennessee	1,260,297	345,770	151,708	10,206	752,612	1,180,231	258,625	95,169	826,437
Texas	1,616,799	593,496	162,181	90,002	771,119	1,605,747	464,536	150,422	990,789
Utah	315,040	199,016	6,820	9,220	99,984	313,278	147,710	42,771	122,797
Vermont	289,833	173,012	37,556	2,695	76,571	280,822	111,883	32,435	136,505
Virginia	705,187	347,864	31,176	23,436	302,710	676,762	198,070	85,565	393,127
Washington	401,796	279,935	13,282	639	107,941	386,911	127,838	56,320	202,753
West Virginia	111,243	64,690	9,030	852	36,672	110,579	25,546	19,906	65,127
Wisconsin	664,571	320,515	131,177	9,244	203,635	645,528	162,837	73,164	409,527
Wyoming	--	--	--	--	--	--	--	--	--

1/ Federal sources include appropriations, grants and contracts, independent operations. Excludes Pell Grants.

2/ State and local sources include appropriations, grants and contracts.

3/ Other revenues include private gifts, grants and contracts, endowment income, sales and services, other sources.

4/ Excludes Pell Grants.

5/ Other expenditures include research, public service, academic support, student services, institutional support, operation and maintenance of plant, mandatory transfers, auxiliary enterprises, hospitals, independent operations.

--Wyoming does not have any private 4-year institutions of higher education.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postesecondary Education Data System (IPEDS), 1991-92 "Finance" survey.

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Table 15.--Comparison of fiscal year 1991 and fiscal year 1992 total current funds revenues and expenditures of institutions of higher education in current dollars, by state

State	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY91	FY92		FY91	FY92	
50 states + DC	$149,766,051	$161,421,460	7.8	$146,087,836	$156,212,197	6.9
Alabama	2,377,727	2,568,756	8.0	2,299,223	2,452,080	6.6
Alaska	312,235	323,772	3.7	311,733	324,671	4.2
Arizona	1,722,704	1,758,827	2.1	1,708,372	1,714,582	0.4
Arkansas	937,004	1,063,584	13.5	911,946	1,020,192	11.9
California	18,043,006	19,787,660	9.7	17,631,439	18,967,000	7.6
Colorado	2,079,804	2,234,014	7.4	2,034,544	2,175,672	6.9
Connecticut	2,229,182	2,357,024	5.7	2,224,733	2,381,059	7.0
Delaware	413,763	461,730	11.6	390,587	424,162	8.5
District of Columbia	2,117,927	2,294,863	8.4	2,066,579	2,221,767	7.5
Florida	4,316,478	4,531,132	5.0	4,170,242	4,375,396	4.9
Georgia	3,239,675	3,514,266	8.5	3,157,739	3,387,703	7.3
Hawaii	542,465	625,131	15.2	541,188	617,097	14.0
Idaho	436,149	479,101	9.8	428,060	473,697	10.7
Illinois	7,705,632	8,183,550	6.2	7,484,744	8,011,706	7.0
Indiana	3,395,356	3,703,431	9.1	3,239,058	3,533,000	9.1
Iowa	2,331,519	2,444,315	4.8	2,267,776	2,371,224	4.6
Kansas	1,409,997	1,449,666	2.8	1,408,222	1,481,761	5.2
Kentucky	1,749,034	1,888,834	8.0	1,683,465	1,819,765	8.1
Louisiana	2,045,427	2,197,592	7.4	2,011,464	2,170,283	7.9
Maine	584,120	594,520	1.8	555,223	573,234	3.2
Maryland	3,509,607	3,578,413	2.0	3,395,720	3,502,092	3.1
Massachusetts	6,855,537	7,191,491	4.9	6,774,857	7,054,894	4.1
Michigan	5,350,398	5,887,725	10.0	5,116,107	5,480,381	7.1
Minnesota	2,832,326	3,064,719	8.2	2,743,199	2,995,341	9.2
Mississippi	1,112,648	1,170,689	5.2	1,079,696	1,122,869	4.0
Missouri	3,082,838	3,298,400	7.0	2,947,500	3,147,134	6.8
Montana	291,489	368,784	26.5	287,646	354,114	23.1
Nebraska	1,119,854	1,217,378	8.7	1,093,920	1,186,783	8.5
Nevada	341,563	375,178	9.8	335,100	369,277	10.2
New Hampshire	719,245	771,880	7.3	689,446	739,297	7.2
New Jersey	3,442,938	3,753,718	9.0	3,292,038	3,571,805	8.5
New Mexico	976,536	1,108,927	13.6	929,571	1,057,110	13.7
New York	14,206,282	15,152,778	6.7	14,194,540	15,037,037	5.9
North Carolina	4,480,091	4,908,685	9.6	4,285,799	4,682,607	9.3
North Dakota	408,537	447,810	9.6	395,937	442,542	11.8
Ohio	5,810,214	6,194,706	6.6	5,645,242	6,021,695	6.7
Oklahoma	1,368,724	1,448,373	5.8	1,338,137	1,415,028	5.7
Oregon	1,643,174	1,818,794	10.7	1,606,946	1,772,421	10.3
Pennsylvania	8,802,029	9,887,456	12.3	8,516,801	9,357,019	9.9
Rhode Island	647,142	698,793	8.1	610,624	663,528	8.5
South Carolina	1,830,037	1,905,579	4.1	1,794,856	1,869,851	4.2
South Dakota	286,634	293,384	2.4	282,756	289,218	2.3
Tennessee	2,793,792	2,955,461	5.8	2,682,680	2,820,956	5.2
Texas	7,558,542	8,313,842	10.0	7,466,339	8,004,635	6.9
Utah	1,297,201	1,481,720	14.2	1,266,509	1,434,431	13.3
Vermont	553,426	595,260	7.6	541,286	581,306	7.4
Virginia	3,587,158	3,778,151	5.3	3,484,021	3,646,027	4.6
Washington	2,571,760	2,775,574	7.9	2,545,151	2,679,810	5.1
West Virginia	675,851	724,404	7.2	657,136	697,059	6.1
Wisconsin	3,155,744	3,300,863	4.6	3,115,034	3,248,273	4.3
Wyoming	265,528	290,737	9.5	244,586	271,626	11.1

NOTE: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1990-91 and 1991-92 "Finance" surveys.

Table 16.--Comparison of fiscal year 1991 and fiscal year 1992 total current funds revenues and expenditures of public institutions of higher education in current dollars, by state

State	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY91	FY92		FY91	FY92	
50 states + DC	$94,904,506	$102,197,619	7.7	$92,961,093	$98,840,633	6.3
Alabama	2,131,005	2,296,665	7.8	2,054,798	2,189,029	6.5
Alaska	291,826	304,857	4.5	289,606	306,218	5.7
Arizona	1,596,710	1,655,873	3.7	1,586,891	1,620,019	2.1
Arkansas	818,079	946,263	15.7	797,291	901,819	13.1
California	12,364,635	13,728,760	11.0	12,106,239	13,009,964	7.5
Colorado	1,780,414	1,919,538	7.8	1,745,679	1,870,428	7.1
Connecticut	934,249	986,743	5.6	931,265	1,004,303	7.8
Delaware	388,635	433,186	11.5	367,012	396,947	8.2
District of Columbia	109,642	121,991	11.3	111,469	121,488	9.0
Florida	2,944,935	3,049,921	3.6	2,896,046	2,988,794	3.2
Georgia	1,953,866	2,042,825	4.6	1,929,993	2,015,816	4.4
Hawaii	497,495	579,805	16.5	498,307	575,337	15.5
Idaho	359,710	396,173	10.1	353,561	391,441	10.7
Illinois	3,566,406	3,659,328	2.6	3,528,967	3,644,740	3.3
Indiana	2,494,029	2,767,477	11.0	2,391,173	2,643,997	10.6
Iowa	1,775,267	1,827,776	3.0	1,734,476	1,776,217	2.4
Kansas	1,266,974	1,301,807	2.7	1,263,750	1,334,425	5.6
Kentucky	1,450,958	1,565,021	7.9	1,400,529	1,514,985	8.2
Louisiana	1,447,772	1,553,256	7.3	1,439,415	1,541,126	7.1
Maine	373,770	375,512	0.5	355,074	362,905	2.2
Maryland	2,027,231	2,021,812	-0.3	1,933,823	1,951,567	0.9
Massachusetts	1,457,142	1,525,943	4.7	1,435,063	1,474,589	2.8
Michigan	4,648,488	5,127,892	10.3	4,416,914	4,741,682	7.4
Minnesota	2,080,637	2,281,978	8.7	2,012,225	2,219,016	10.3
Mississippi	1,005,448	1,054,530	4.9	978,366	1,012,544	3.5
Missouri	1,517,071	1,566,480	3.3	1,453,606	1,501,166	3.3
Montana	258,189	334,243	29.5	254,175	320,876	26.2
Nebraska	870,289	910,227	4.6	848,776	887,233	4.5
Nevada	336,841	368,245	9.3	330,592	363,306	9.9
New Hampshire	304,315	324,186	6.5	281,542	307,217	9.1
New Jersey	2,413,530	2,610,949	8.2	2,309,968	2,489,088	7.8
New Mexico	944,248	1,056,819	11.9	896,299	1,010,859	12.8
New York	5,767,506	5,974,951	3.6	5,948,346	6,033,584	1.4
North Carolina	2,650,124	2,873,684	8.4	2,581,156	2,770,977	7.4
North Dakota	377,960	411,293	8.8	367,959	408,219	10.9
Ohio	4,234,637	4,533,110	7.0	4,134,856	4,406,610	6.6
Oklahoma	1,072,967	1,190,393	10.9	1,057,248	1,158,696	9.6
Oregon	1,358,244	1,523,505	12.2	1,329,794	1,484,621	11.6
Pennsylvania	3,692,745	4,153,483	12.5	3,602,685	3,904,332	8.4
Rhode Island	292,404	308,383	5.5	292,199	303,606	3.9
South Carolina	1,502,709	1,629,876	8.5	1,475,074	1,595,552	8.2
South Dakota	198,583	219,751	10.7	197,853	217,756	10.1
Tennessee	1,634,491	1,672,605	2.3	1,585,614	1,621,202	2.2
Texas	6,015,609	6,664,828	10.8	5,959,584	6,370,847	6.9
Utah	1,020,836	1,160,882	13.7	993,625	1,116,845	12.4
Vermont	281,526	298,524	6.0	274,746	294,045	7.0
Virginia	2,902,939	3,041,850	4.8	2,812,109	2,939,683	4.5
Washington	2,188,366	2,355,445	7.6	2,157,074	2,278,549	5.6
West Virginia	563,796	608,294	7.9	548,802	582,453	6.1
Wisconsin	2,487,501	2,629,388	5.7	2,469,260	2,596,853	5.2
Wyoming	251,760	271,290	7.8	240,216	265,048	10.3

NOTE: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1990-91 and 1991-92 "Finance" surveys.

Table 17.--Comparison of fiscal year 1991 and fiscal year 1992 total current funds revenues and expenditures of private institutions of higher education in current dollars, by state

State	Total revenues (in thousands)		Percent change	Total expenditures (in thousands)		Percent change
	FY91	FY92		FY91	FY92	
50 states + DC	$54,861,545	$59,223,841	8.0	$53,126,743	$57,371,563	8.0
Alabama	246,722	272,091	10.3	244,425	263,052	7.6
Alaska	20,408	18,915	-7.3	22,127	18,454	-16.6
Arizona	125,994	102,954	-18.3	121,482	94,564	-22.2
Arkansas	118,925	117,320	-1.3	114,655	118,373	3.2
California	5,678,372	6,058,900	6.7	5,525,201	5,957,016	7.8
Colorado	299,391	314,475	5.0	288,865	305,244	5.7
Connecticut	1,294,933	1,370,281	5.8	1,293,468	1,376,756	6.4
Delaware	25,127	28,543	13.6	23,875	27,215	14.0
District of Columbia	2,008,285	2,172,872	8.2	1,955,110	2,100,279	7.4
Florida	1,371,543	1,481,211	8.0	1,274,196	1,386,602	8.8
Georgia	1,285,808	1,471,461	14.4	1,227,745	1,371,887	11.7
Hawaii	44,970	45,326	0.8	42,881	41,760	-2.6
Idaho	76,440	82,929	8.5	74,519	82,255	10.4
Illinois	4,139,226	4,524,222	9.3	3,955,777	4,366,966	10.4
Indiana	901,327	935,954	3.8	847,885	889,004	4.8
Iowa	556,252	616,539	10.8	533,300	595,007	11.6
Kansas	143,023	147,860	3.4	144,471	147,336	2.0
Kentucky	298,076	323,814	8.6	282,937	304,780	7.7
Louisiana	597,655	644,334	7.8	572,049	629,158	10.0
Maine	210,350	219,008	4.1	200,149	210,328	5.1
Maryland	1,482,376	1,556,601	5.0	1,461,897	1,550,526	6.1
Massachusetts	5,398,395	5,665,548	4.9	5,339,793	5,580,304	4.5
Michigan	701,910	759,833	8.3	699,193	738,699	5.7
Minnesota	751,689	802,741	6.8	730,974	776,325	6.2
Mississippi	107,201	116,158	8.4	101,330	110,325	8.9
Missouri	1,565,767	1,731,920	10.6	1,493,892	1,645,969	10.2
Montana	33,300	34,541	3.7	33,471	33,238	-0.7
Nebraska	249,565	307,151	23.1	245,142	299,550	22.2
Nevada	4,721	6,932	46.8	4,507	5,971	32.5
New Hampshire	414,930	447,695	7.9	407,903	432,080	5.9
New Jersey	1,029,406	1,142,769	11.0	982,070	1,082,717	10.2
New Mexico	32,288	52,106	61.4	33,272	46,252	39.0
New York	8,438,776	9,177,827	8.8	8,246,193	9,003,453	9.2
North Carolina	1,829,966	2,035,001	11.2	1,704,643	1,911,631	12.1
North Dakota	30,576	36,517	19.4	27,978	34,323	22.7
Ohio	1,575,578	1,661,598	5.5	1,510,387	1,613,085	6.8
Oklahoma	295,758	257,980	-12.8	280,889	256,332	-8.7
Oregon	284,931	295,289	3.6	277,152	287,800	3.8
Pennsylvania	5,109,284	5,733,974	12.2	4,914,117	5,452,687	11.0
Rhode Island	554,738	590,410	6.4	518,425	559,922	8.0
South Carolina	327,328	275,702	-15.8	319,782	274,300	-14.2
South Dakota	88,052	73,633	-16.4	84,903	71,462	-15.8
Tennessee	1,159,301	1,282,856	10.7	1,097,066	1,199,755	9.4
Texas	1,542,934	1,649,014	6.9	1,528,755	1,633,787	6.9
Utah	276,365	320,838	16.1	272,863	317,586	16.4
Vermont	271,900	296,736	9.1	266,539	287,261	7.8
Virginia	684,219	736,301	7.6	671,912	706,344	5.1
Washington	383,395	420,128	9.6	368,077	401,261	9.0
West Virginia	112,055	116,110	3.6	108,334	114,586	5.8
Wisconsin	668,243	671,475	0.5	645,774	651,420	0.9
Wyoming	13,766	19,446	41.2	4,370	6,578	50.5

NOTE: Year to year variations in revenues and expenditures may be caused by several factors including opening and closing of institutions, and imputation techniques.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), 1990-91 and 1991-92 "Finance" survey.

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Table 18.--Current funds revenues of private nonprofit institutions of higher education in current dollars, by level of institution and source: Fiscal year 1992 1/

Source	All nonprofit institutions	Nonprofit 4-year institutions	Nonprofit 2-year institutions
	In thousands		
Total current funds revenues	$57,935,043	$57,252,539	$682,504
Tuition and fees	22,996,867	22,645,847	350,020
Federal Government	9,013,116	8,973,808	39,308
Appropriations	242,458	239,149	3,309
Unrestricted grants and contracts	1,240,470	1,238,490	1,981
Restricted grants and contracts 2/	4,103,000	4,069,353	33,647
Independent operations 3/	3,427,187	3,426,816	371
State governments	1,428,595	1,381,206	47,389
Appropriations	281,014	267,411	13,603
Unrestricted grants and contracts	121,206	117,768	3,437
Restricted grants and contracts	1,026,375	996,027	30,349
Local governments	389,695	366,795	22,900
Appropriations	26,448	4,586	21,863
Unrestricted grants and contracts	49,431	48,784	647
Restricted grants and contracts	313,815	313,425	391
Private gifts, grants, and contracts	4,934,809	4,867,600	67,209
Unrestricted	2,269,272	2,211,881	57,391
Restricted	2,665,536	2,655,719	9,817
Endowment income	2,846,578	2,829,661	16,917
Unrestricted	1,300,310	1,288,127	12,183
Restricted	1,546,268	1,541,534	4,733
Sales and services	13,727,469	13,628,132	99,337
Educational activities	1,557,984	1,547,702	10,282
Auxiliary enterprises	6,051,178	5,962,123	89,055
Hospitals	6,118,307	6,118,307	0
Other sources	2,598,915	2,559,489	39,425
	Percentage distribution		
Total current funds revenues	100.0	100.0	100.0
Tuition and fees	39.7	39.6	51.3
Federal Government	15.6	15.7	5.8
Appropriations	0.4	0.4	0.5
Unrestricted grants and contracts	2.1	2.2	0.3
Restricted grants and contracts 2/	7.1	7.1	4.9
Independent operations 3/	5.9	6.0	0.1
State governments	2.5	2.4	6.9
Appropriations	0.5	0.5	2.0
Unrestricted grants and contracts	0.2	0.2	0.5
Restricted grants and contracts	1.8	1.7	4.4
Local governments	0.7	0.6	3.4
Appropriations	--	--	3.2
Unrestricted grants and contracts	0.1	0.1	0.1
Restricted grants and contracts	0.5	0.5	0.1
Private gifts, grants, and contracts	8.5	8.5	9.8
Unrestricted	3.9	3.9	8.4
Restricted	4.6	4.6	1.4
Endowment income	4.9	4.9	2.5
Unrestricted	2.2	2.2	1.8
Restricted	2.7	2.7	0.7
Sales and services	23.7	23.8	14.6
Educational activities	2.7	2.7	1.5
Auxiliary enterprises	10.4	10.4	13.0
Hospitals	10.6	10.7	0.0
Other sources	4.5	4.5	5.8

1/ 50 states and the District of Columbia

2/ Excludes Pell Grants

3/ Revenues are from federal and independent operations

NOTE: Because of rounding, details may not add to totals

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "1991-92 Finance" survey.

Table 19.--Current funds expenditures of private nonprofit institutions of higher education in current dollars, by level of institution and purpose: Fiscal year 1992 1/

Purpose	All nonprofit institutions	Nonprofit 4-year institutions	Nonprofit 2-year institutions
	In thousands		
Total current funds expenditures	$56,275,805	$55,613,149	$662,656
Educational and general expenditures	42,016,761	41,428,410	588,351
Instruction	14,893,293	14,687,840	205,453
Research	4,310,974	4,307,202	3,772
Public service	1,202,418	1,199,599	2,819
Academic support	3,210,112	3,165,041	45,072
Libraries	1,294,985	1,283,832	11,154
Student services	2,696,007	2,630,703	65,304
Institutional support	5,816,794	5,695,383	121,411
Operation and maintenance of plant	3,416,656	3,349,789	66,867
Scholarships and fellowships	5,689,232	5,620,619	68,613
From unrestricted funds	3,645,806	3,619,117	26,691
From restricted funds 2/	2,043,424	2,001,502	41,922
Mandatory transfers	781,275	772,234	9,040
Auxiliary enterprises	5,262,596	5,188,621	73,975
Mandatory transfers	347,957	346,895	1,063
Hospitals	5,671,531	5,671,459	73
Mandatory transfers	109,619	109,619	0
Independent operations	3,324,917	3,324,660	257
Mandatory transfers	2,886	2,886	0
	Percentage distribution		
Total current funds expenditures	100.0	100.0	100.0
Educational and general expenditures	74.7	74.5	88.8
Instruction	26.5	26.4	31.0
Research	7.7	7.7	0.6
Public service	2.1	2.2	0.4
Academic support	5.7	5.7	6.8
Libraries	2.3	2.3	1.7
Student services	4.8	4.7	9.9
Institutional support	10.3	10.2	18.3
Operation and maintenance of plant	6.1	6.0	10.1
Scholarships and fellowships	10.1	10.1	10.4
From unrestricted funds	6.5	6.5	4.0
From restricted funds 2/	3.6	3.6	6.3
Mandatory transfers	1.4	1.4	1.4
Auxiliary enterprises	9.4	9.3	11.2
Mandatory transfers	0.6	0.6	0.2
Hospitals	10.1	10.2	--
Mandatory transfers	0.2	0.2	0.0
Independent operations	5.9	6.0	--
Mandatory transfers	--	--	0.0

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

--Less than 0.05 percent.

NOTE: Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS), "1991-92 Finance" survey.

Table 20.--Current funds revenues of institutions of higher education in constant dollars, by control of institution and source: Fiscal years 1984 through 1992 1/

Source	1983–84	1984–85	1985–86	1986–87	1987–88	1988–89	1989–90	1990–91	1991–92
1	2	3	4	5	6	7	8	9	10
	In thousands								
All institutions									
Total current funds revenues	$114,638,676	$120,861,812	$127,555,773	$135,666,874	$139,986,750	$146,491,867	$151,923,399	$154,558,564	$161,421,460
Tuition and fees	26,772,812	27,817,311	29,358,089	31,952,343	33,209,280	35,119,485	36,911,554	38,632,365	41,559,037
Federal Government 2/	14,131,574	15,042,427	16,135,033	17,698,991	17,622,941	18,119,135	18,773,303	18,819,636	19,833,317
State governments	33,552,092	36,050,995	37,987,605	38,917,463	39,985,979	41,075,577	41,723,972	40,744,262	40,586,907
Local governments	2,977,110	3,120,085	3,231,522	3,479,556	3,586,471	3,834,591	3,960,213	4,057,038	4,159,876
Private gifts, grants, and contracts	5,995,943	6,399,496	6,871,850	7,399,184	7,586,624	8,049,232	8,466,188	8,626,825	8,977,271
Endowment income	2,544,818	2,739,862	2,890,391	2,955,801	3,085,625	3,322,412	3,420,341	3,373,225	3,442,009
Sales and services	25,079,244	25,750,399	27,018,316	28,941,922	30,412,474	32,105,210	33,496,510	35,198,942	37,545,392
Other sources	3,585,084	3,941,236	4,062,967	4,321,613	4,497,356	4,866,225	5,171,319	5,104,270	5,317,651
Public institutions									
Total current funds revenues	74,072,483	78,150,965	82,555,882	86,529,318	89,202,107	93,397,203	96,735,639	97,941,450	102,197,619
Tuition and fees	11,031,466	11,302,462	11,987,754	12,676,901	13,343,296	14,176,770	15,036,422	15,746,281	17,455,126
Federal Government 2/	7,767,220	8,246,932	8,702,510	8,984,397	9,203,113	9,590,343	9,978,578	10,075,857	10,782,307
State governments	32,805,635	35,243,801	37,110,144	37,836,769	38,697,942	39,712,716	40,312,910	39,463,657	39,097,984
Local governments	2,694,522	2,847,640	2,953,821	3,151,022	3,259,111	3,449,302	3,551,561	3,644,729	3,768,284
Private gifts, grants, and contracts	2,201,954	2,412,207	2,679,423	2,850,181	3,003,285	3,361,662	3,665,075	3,767,943	4,039,212
Endowment income	427,919	448,083	506,226	434,775	431,323	481,367	502,331	445,035	593,998
Sales and services	15,293,893	15,641,523	16,498,151	18,365,985	18,911,095	20,048,974	21,031,507	22,235,680	23,760,275
Other sources	1,849,875	2,008,318	2,117,852	2,229,288	2,352,943	2,576,069	2,657,255	2,562,269	2,700,434
Private institutions									
Total current funds revenues	40,566,193	42,710,846	44,999,891	49,137,556	50,784,643	53,094,664	55,187,760	56,617,115	59,223,841
Tuition and fees	15,741,346	16,514,849	17,370,335	19,275,442	19,865,984	20,942,716	21,875,132	22,886,085	24,103,911
Federal Government 2/	6,364,354	6,795,495	7,432,523	8,714,594	8,419,828	8,528,792	8,794,724	8,743,779	9,051,010
State governments	746,457	807,194	877,461	1,080,695	1,288,037	1,362,861	1,411,062	1,280,605	1,488,923
Local governments	282,587	272,446	277,701	328,534	327,360	385,289	408,652	412,310	391,591
Private gifts, grants, and contracts	3,793,990	3,987,289	4,192,427	4,549,003	4,583,339	4,687,570	4,801,112	4,860,883	4,938,060
Endowment income	2,116,899	2,291,779	2,384,165	2,521,026	2,654,301	2,841,044	2,918,010	2,928,191	2,848,012
Sales and services	9,785,351	10,108,876	10,520,165	10,575,937	11,501,379	12,056,236	12,465,003	12,963,262	13,785,117
Other sources	1,735,209	1,932,918	1,945,114	2,092,326	2,144,415	2,290,156	2,514,064	2,542,000	2,617,217

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

NOTE: For Consumer Price Index factors, see table 22. Because of rounding, details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1984–1986), and Integrated Postsecondary Education Data System (IPEDS), "Finance" surveys (1987–1992).

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Table 21.--Current funds expenditures of institutions of higher education in constant 1992 dollars, by control of institution and purpose: Fiscal years 1984 through 1992 1/

Purpose	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92
1	2	3	4	5	6	7	8	9	10
	In thousands								
All institutions									
Total current-fund expenditures	$111,346,982	$117,566,301	$123,870,392	$131,881,910	$135,747,252	$141,208,590	$146,505,261	$150,762,647	$156,212,197
Instruction	35,900,506	37,611,778	39,410,766	41,902,954	42,749,440	44,246,466	45,854,834	46,951,993	47,997,196
Research	9,130,560	9,870,322	10,715,456	11,624,920	12,348,660	13,032,674	13,606,486	13,874,249	14,261,554
Public service	3,393,918	3,739,451	3,961,807	4,286,427	4,517,131	4,819,149	5,102,457	5,238,615	5,489,298
Academic support	7,511,304	7,939,048	8,467,588	9,416,286	9,712,907	10,150,879	10,268,156	10,372,398	10,577,018
Student services	5,157,596	5,460,955	5,794,931	6,185,060	6,438,049	6,590,154	6,950,305	7,250,297	7,509,094
Institutional support	10,542,596	11,223,491	11,875,499	12,535,236	12,853,972	13,143,196	13,789,345	14,165,732	14,475,023
Operation and maintenance of plant	9,139,103	9,600,545	9,658,637	9,719,057	9,819,567	9,963,481	10,290,589	10,384,583	10,346,560
Scholarships and fellowships 2/	4,483,672	4,797,154	5,283,422	5,936,692	6,353,152	6,747,280	7,241,232	7,792,821	9,060,000
Mandatory transfers	1,301,400	1,327,406	1,514,410	1,507,123	1,571,936	1,662,573	1,773,159	1,761,689	1,851,393
Auxiliary enterprises	12,561,767	13,066,009	13,370,945	13,719,405	13,600,139	13,999,271	14,365,935	14,728,959	14,989,135
Hospitals	10,021,570	10,469,254	11,038,984	11,402,056	12,414,908	13,480,251	13,795,063	14,784,293	16,104,313
Independent operations	2,202,992	2,440,888	2,777,948	3,646,894	3,367,390	3,373,217	3,467,700	3,457,018	3,551,592
Public institutions									
Total current funds expenditures	72,091,662	76,217,117	80,256,193	84,093,720	86,661,064	89,998,004	93,318,337	95,935,848	98,840,633
Instruction	25,248,467	26,515,645	27,788,593	29,035,308	29,770,366	30,658,808	31,831,843	32,375,279	32,812,130
Research	6,191,843	6,690,782	7,245,533	7,779,471	8,323,471	8,888,525	9,293,952	9,663,867	9,948,580
Public service	2,782,586	3,027,365	3,194,983	3,390,398	3,562,494	3,821,223	4,013,266	4,117,919	4,285,501
Academic support	5,173,398	5,577,881	5,960,799	6,274,952	6,485,334	6,773,773	7,110,163	7,155,730	7,271,911
Student services	3,340,957	3,508,436	3,710,632	3,926,626	4,154,159	4,193,397	4,375,205	4,539,112	4,689,709
Institutional support	6,355,201	6,785,543	7,197,273	7,510,944	7,718,903	7,839,051	8,149,270	8,287,623	8,420,319
Operation and maintenance of plant	6,216,519	6,588,416	6,575,112	6,598,629	6,682,867	6,741,125	6,890,937	6,868,585	6,787,738
Scholarships and fellowships 2/	1,733,683	1,796,868	2,001,404	2,177,327	2,316,078	2,451,399	2,596,504	2,774,566	3,255,128
Mandatory transfers	799,403	772,788	934,332	875,122	943,214	959,894	989,246	993,401	1,057,748
Auxiliary enterprises	5,014,739	5,406,071	5,674,399	5,869,294	5,634,774	5,826,987	6,011,177	9,339,533	9,653,354
Hospitals	6,115,743	6,423,329	6,805,548	7,338,935	7,793,756	8,588,660	8,828,020	9,614,011	10,432,773
Independent operations	119,124	123,991	167,584	316,715	275,648	253,162	228,754	206,222	225,742
Private institutions									
Total current funds expenditures	39,255,320	41,349,184	43,614,199	47,788,189	49,086,188	51,210,586	53,186,925	54,826,799	57,371,563
Instruction	10,652,039	11,096,133	11,622,173	12,867,647	12,979,074	13,587,659	14,022,991	14,576,714	15,185,065
Research	2,938,716	3,179,540	3,469,922	3,845,449	4,025,189	4,144,149	4,312,534	4,210,381	4,312,973
Public service	611,332	712,086	766,825	896,028	954,636	997,925	1,089,191	1,120,695	1,203,797
Academic support	2,337,906	2,361,167	2,506,788	3,141,333	3,227,573	3,377,106	3,157,994	3,216,668	3,305,107
Student services	1,816,639	1,952,519	2,084,299	2,258,434	2,283,890	2,396,757	2,575,099	2,711,185	2,819,386
Institutional support	4,187,395	4,437,948	4,678,225	5,024,292	5,135,070	5,304,145	5,640,076	5,878,109	6,054,705
Operation and maintenance of plant	2,922,584	3,012,128	3,083,525	3,120,427	3,136,700	3,222,356	3,399,652	3,515,999	3,556,842
Scholarships and fellowships 2/	2,749,989	3,000,286	3,282,018	3,759,366	4,037,074	4,295,880	4,644,727	5,018,256	5,804,872
Mandatory transfers	501,997	554,617	580,078	632,001	628,722	702,679	783,913	768,288	793,645
Auxiliary enterprises	4,547,028	4,679,937	4,696,546	4,850,111	4,965,365	5,170,285	5,354,758	5,389,426	5,335,781
Hospitals	3,905,827	4,045,925	4,233,435	4,063,121	4,621,152	4,891,591	4,967,043	5,170,281	5,671,540
Independent operations	2,083,869	2,316,897	2,610,364	3,329,979	3,091,742	3,120,055	3,238,946	3,250,796	3,325,850

1/ 50 states and the District of Columbia.

2/ Excludes Pell Grants.

NOTE: For Consumer Price Index Factors, see table 19. Because of rounding details may not add to totals.

SOURCE: U.S. Department of Education, National Center for Education Statistics, "Financial Statistics of Institutions of Higher Education" surveys (1984-1986) and Integrated Postsecondary Education Data System (IPEDS), "Finance" survey (1987-1992).

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Table 22.--Consumer Price Index (CPI) factors: Fiscal years 1984 through 1992

Fiscal year	CPI factor*
1991-92	1.000
1990-91	1.032
1989-90	1.088
1988-89	1.140
1987-88	1.193
1986-87	1.243
1985-86	1.270
1984-85	1.307
1983-84	1.358

*The factors used to convert current dollars to constant fiscal 1992 dollars.

SOURCE: U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for July 1-June 30.

Glossary[5]

Academic Support (expenditures). Expenditures for the support services that are an integral part of the institution's primary mission of instruction, research, or public service. Includes expenditures for museums, galleries, audiovisual services, academic computing support, ancillary support, academic administration, personnel development, and course and curriculum development. Also includes expenditures for veterinary and dental clinics if their primary purpose is to support the institutional program. Excludes expenditures for libraries. [Note: This definition is an operational definition used in this and all previous editions of SHEP and may not be consistent with the terms used in the 1987 IPEDS glossary.]

Auxiliary Enterprise Expenditures. Costs incurred for goods and services used to operate those essentially self-supporting operations of the institution that exist to furnish a service to students, faculty or staff and that charge a fee that is related to the cost of the service, although not necessarily equal to the cost of the service.

Auxiliary Enterprise Revenues. Revenues generated by or collected from the auxiliary enterprise operations of the institution that exist to furnish a service to students, faculty or staff and that charge a fee that is related to the cost of the service, although not necessarily equal to the cost of the service.

Control of Institution. Includes public, private nonprofit, and private for-profit institutions.

Current Funds Expenditures. The costs incurred for goods and services used in the conduct of the institution's operations. They include the acquisition cost of capital assets, such as equipment and library books, to the extent current funds are budgeted for and used by operating departments for such purposes.

Current Funds Revenues. Includes all unrestricted revenues earned during the reporting period as well as restricted revenues to the extent that such funds were expended for current operating purposes. They do not include restricted current funds received but not expended because these revenues have not been earned.

Educational and General (E&G) Expenditures. Educational and general expenditures include current fund expenditures for instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships, and educational and general mandatory transfers. Educational and general expenditures exclude expenditures for auxiliary enterprises, hospitals, and independent operations. Pell Grants are excluded.

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[5]SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System Glossary 1987.

Educational and General (E&G) Revenues. Consists of current fund revenues from federal, state, and local appropriations; tuition income; government grants and contracts; private gifts, grants, and endowment income; sales and services of educational activities; and other revenues. Excluded from E&G revenues are income from sales and services of auxiliary enterprises, sales and services of hospitals, independent operations, and revenues for capital purposes. E&G funds include only those funds intended for operating purposes. Pell Grants are excluded.

Endowment Income (revenues). Includes the unrestricted income of endowment and similar funds; restricted income of endowment and similar funds to the extent expended for current operating purposes; and income from funds held in trust by others under irrevocable trusts. Does not include capital gains or losses. Such gains when spent for current operations are treated as transfers, not revenues.

Federal Appropriations (revenues). Includes dollars appropriated or made available by the federal government to public or private institutions of higher education for current operating expenses and not for specific projects or programs. Examples are federal land-grant appropriations and federal revenue sharing funds. Federal appropriations received through state channels are included in the total for federal appropriations. Federal grants and contracts are excluded.

Federal Grants and Contracts (revenues). Includes revenues from federal agencies that are for specific research projects or other types of programs such as administrative allowances for student aid. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Includes indirect costs recovered. Pell Grants awarded to student are excluded, although the administration allowance for Pell Grants are included.

4-Year-and-Above Institution. Any institution whose highest degree awarded in the fiscal year for which data are being reported was a baccalaureate or higher.

Institutional Support (expenditures). Expenditures for the day-to-day operational support of the institution. Includes expenditures for general administrative services, executive direction and planning, legal and fiscal operations, and public relations/development. Excludes expenditures for physical plant operations.

Instruction (expenditures). Expenditures of the colleges, schools, departments, and other instructional divisions of the institution and expenditures for departmental research and public service that are not separately budgeted. Includes expenditures for credit and noncredit activities. Excludes expenditures for academic administration where the primary function is administration (e.g., academic deans). This category also includes general academic instruction, occupational and vocational instruction, special session instruction, community education, preparatory and adult basic education, and remedial and tutorial instruction conducted by the teaching faculty for the institution's students.

Level of Institution. A classification of an institution based on the highest degree certificate or diploma awarded during the fiscal year for which data are being reported.

Libraries (expenditures). Expenditures for all print material, microfilm, microfiche, audiovisual materials such as records and films, and computer software. Excludes expenditures for hardware of any kind (e.g., computer terminals, microfiche readers, record players, and projectors).

Operation and Maintenance of Plant (expenditures). Expenditures for operations established to provide service and maintenance related to campus grounds and facilities used for educational and general purposes.

Other Sources (revenues). Includes sales and services of educational activities and revenues derived from the sales of goods or services that are incidental to the conduct of instruction, research, or public service. Examples include film rentals, scientific and literary publications, testing services, university presses, and dairy products. Also includes all items or revenues not covered elsewhere. Examples are interest income and gains (net of losses) from investments of unrestricted current funds. Includes revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution (e.g., the sale of computer time).

Pell Grant Expenditures. Expenditures for scholarships and fellowships funded by Pell Grants. Pell Grants are a type of federal student financial aid that provides eligible undergraduate students with need-based grants to help them defray the cost of postsecondary education. (Public Law 92-318, as amended, Public Law 94-482, Education Amendments of 1972, Title IV; 20 USC 107a-1976.)

Private Gifts, Grants, and Contracts (revenues). Revenues from private donors for which no legal consideration is involved and from private contracts for specific goods and services provided to the funder as stipulation for receipt of the funds. Includes only those gifts, grants, and contracts that are directly related to instruction, research, public service, or other institutional purposes. Includes monies received as a result of gifts, grants, or contracts from a foreign government. Also includes the estimated dollar amount of contributed services.

Private For-Profit Institution. An educational institution that is under private control and whose profits, derived from revenues, are subject to taxation.

Private Nonprofit Institution. An educational institution which is controlled by an individual or by an agency other than a state, subdivision of a state, or the federal government, which is usually supported primarily by other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

Private Institution. Includes both private for-profit and private nonprofit institutions, unless otherwise noted.

Public Service (expenditures). Funds budgeted specifically for public service and expended for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community, and expenditures for community services and cooperative extension services.

Public Institution. Includes all educational institutions under the control of—or affiliated with—federal, state, local, or state-related agencies.

Research (expenditures). Funds expended for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution.

Restricted Educational and General (E&G) Revenues. Those funds available for financing operations but which are limited by donors and other external agencies to specific purposes, programs, departments, or schools. Externally imposed restrictions are to be contrasted with internal designations imposed by the governing board on unrestricted funds.

Scholarships and Fellowships (expenditures). Expenditures given in the form of outright grants and trainee stipends to individuals enrolled in formal coursework, either for credit or not. Excludes Pell Grants. Includes aid to students in the form of tuition or fee remissions. Excludes those remissions that are granted because of faculty or staff status. Also excludes College work-study program expenses.

> **Institutional**. Expenditures for scholarships and fellowships from revenues generated by the institution such as tuition and fees revenues, endowment income, sales and services of educational activities, and other sources.
>
> **Other Federal**. Expenditures for scholarships and fellowships, excluding Pell Grants, received from federal government agencies.
>
> **Private**. Expenditures for scholarships and fellowships received from private sources such as businesses, foundations, individuals, and foreign governments.
>
> **State and Local**. Expenditures for scholarships and fellowships provided by state and local governments.

State and Local Appropriations (revenues). Dollars appropriated or made available by state and local governments to public or private postsecondary institutions for current operating expenses and not for specific projects or programs. Grants and contracts are excluded. Charges for room, board, and other services rendered by auxiliary enterprises are not included here.

State and Local Grants and Contracts (revenues). Includes revenues from state and local government agencies which are for specific research projects or other types of programs such as student aid. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Includes indirect costs recovered.

Student Services (expenditures). Funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instructional program. Examples are career guidance, counseling, financial aid administration, and student health services (except when operated as a self-supporting auxiliary enterprise).

Tuition and Fees (revenues). Charges assessed against students for educational purposes. Includes tuition and fee remissions or exemptions even though there is no intention of collecting from the student. Includes tuition and fees that are remitted to the state as an offset to the state appropriation. Excludes charges for room, board, and other services rendered by auxiliary enterprises.

2-Year Institution. Any institution whose highest degree awarded during the fiscal year for which data are being reported was an associate's degree, or a certificate, or diploma in a program of at least 2 but less than 4 years in length.

Survey Methodology

Overview

The FY92 data on financial characteristics of higher education institutions are from the "Finance" and "Consolidated" surveys that are conducted annually by the NCES. These surveys are part of (IPEDS), which has replaced the Higher Education General Information Survey (HEGIS). The financial data in this report represent higher education institutions in the 50 states and the District of Columbia and the outlying areas.

Financial data for institutions of higher education, that is, those institutions that are accredited at the higher education level by an agency recognized by the Secretary of Education, were previously collected by the HEGIS Financial Characteristics of Higher Education Institutions survey, in operation from fiscal year 1966 through fiscal year 1986. The Federal Interagency Committee on Education (FICE) code that permits the identification of the higher education universe is contained on the file.

Universe of Institutions in Survey

The universe of postsecondary education institutions is determined by the IPEDS "Institutional Characteristics" (IC) survey conducted annually by NCES. Using the IC master list of institutions, the "Finance" (F) survey was mailed to 4,110 postsecondary institutions and the "Consolidated" (CN) survey, that collected a limited amount of financial data, was mailed to 3,373 institutions. Therefore, a total of 7,483 institutions received a survey (F or CN) which collected financial data. This report contains data only for institutions recognized by the Secretary of Education as accredited at the higher education level in the 50 states and the District of Columbia (3,654 institutions).

Response Rates by Level and Control for Higher Education Institutions

Table A shows the number of higher education institutions in sectors 0 through 9 that received a survey form in the 50 states and the District of Columbia by level and control of the institution. The unit response rates were calculated as the ratio of the number of institutions responding to the survey divided by the number of institutions receiving the survey form.

Table A.--FY 1992 survey response rates for institutions of higher education by sector: 50 states and the District of Columbia.

Sector	Final universe	Number responded	Response rate
Total	3,654	3,196	87.5
0 - Central office	43	43	100.0
1 - 4-year, public	600	589	98.2
2 - 4-year, nonprofit	1,487	1,314	88.4
3 - 4-year, for-profit	75	36	48.0
4 - 2-year, public	1,018	950	93.3
5 - 2-year, nonprofit	173	122	70.5
6 - 2-year, for-profit	237	137	57.8
8 - less-than-2-year nonprofit	1	1	100.0
9 - less-than-2-year for-profit	20	4	20.0

Mailout and Followup Procedures

The survey forms were mailed out in July 1992 and the survey results were collected from November 1992 through April 1993.

Followup for survey nonresponse began in December 1992 by telephone and letter. These institutions were asked to provide current funds revenues and expenditures by major category (e.g., tuition and fees, instruction, scholarships and fellowships), or at least total current funds revenues and expenditures (if contacted by telephone).

Editing Procedures

For schools reporting detail in current funds revenues (part A) and expenditures data (current funds expenditures, part B, and expenditures on scholarships and grants, part E), the following editing procedures were used:

(1) The unrestricted and restricted columns of current funds revenues and expenditures were totaled for each line. The generated totals of each line were compared to reported totals.

(2) Generated totals replaced reported totals if differences were within ranges set in the error resolution guidelines. If differences between generated and reported totals were outside these ranges, the line was flagged as an error.

(3) Consistency checks for all parts were performed.

(4) Telephone calls were made to check data inconsistencies if these fell outside of the error resolution guidelines. For example, if the difference between reported totals and generated totals exceeded ranges set by the guidelines, the institutions were called; if not, generated totals replaced reported totals.

Imputation Procedures

(1) Imputations for nonrespondents to the FY92 "Finance" survey, who had previously responded to the FY87, FY88, FY89 FY90 or FY91 "Finance" surveys, were based on the most recent data reported by these institutions in those years. Institutions were grouped by control and the highest degree granted in FY92. Private for-profit 4-year institutions were combined with private nonprofit 4-year institutions and private for-profit 2-year and less-than-2-year schools were combined into one group regardless of the highest degree granted. Total current funds revenues per FTE was calculated for FY92 and for the previous years for each group. A rate of change from previous year to current year was calculated for total current funds revenues per FTE student for each group and was applied to the nonrespondent's previously reported part A data. For parts B and E, the rate of change was calculated for responding institutions from total educational and general expenditures and transfers per FTE and applied to the most recent prior year data of nonresponding institutions for all of parts B and E. Full-time equivalent enrollment (FTE) was computed from Fall enrollment data of the corresponding fiscal year.

(2) For institutions that did not respond to any of the six survey years (FY87 through FY92), a hot deck strategy was used: Institutions completing the F form were sorted into hot deck groups formed as a combination of control, religious affiliation highest degree granted, geographic region, state (if public), and presence of a medical (M.D., D.D.S., D.V.M., O.D. degree) or medical-related (chiropractic,

optometric, or podiatric) school. A donor school was selected from the same hot deck group as the nonresponding institution. Fall enrollment data from 1991 were used to compute a full-time equivalent (FTE) enrollment figure for both the nonresponding institution and its matched institution. The ratio of the FTE of the recipient institution over the FTE of the donor institution was computed. The resulting factor was multiplied by the donor institution's actual value for those items which enrollment directly affects: tuition and fees, government appropriations, grants and contracts, sales and service of educational activities, instruction, student services and scholarship and fellowship expenditures. All other items for the recipient's record were taken without adjustment from the donor record. This process was repeated for every data item in parts A, B and E.

(3) Schools that returned finance data on the CN form or were contacted via PETS (Postsecondary Education Telephone System) supplied data in a few fields as follows:

Variable name	*Description*
A013	Tuition and fees
	Other sources
A163	Total revenues
B013	Instruction
B093	Scholarships, fellowships
	Other expenditures
B223	Total expenditures

Data in tuition and fees (A013), total revenues (A163), instruction (B013), scholarships and fellowships (B093) and total expenditures (B223) were used as reported. Data in "other sources" and "other expenditures" were distributed to all other fields in parts A, B and E on the "Finance" form, based on the average percentage distribution for institutions in the same groups (described in 2). For example, 2-year public institutions were distributed according to the average percentage distribution of all public 2-year institutions.

(4) Item nonresponse imputations were performed by distributing total columns to restricted and unrestricted based on the average distribution of schools in the non-respondents imputation class. If an institution reported academic support but did not report library expenditures, expenditure data from the IPEDS "Academic Library" survey were used to determine library expenditures in FY92. For salary expenditures (part B column 4, lines 1 through 8) group ratios of salary expenditures to total salary expenditures for each expenditure category were calculated and applied to reported total salary expenditures (Part B column 4 line 23).

Two-hundred-sixty institutions were imputed using previously reported finance data. 152 institutions were imputed using method (2) above. 68 institutions were not imputed. These are institutions that have never reported to the finance survey so using the prior year method was not possible and they are sufficiently unique institutions, such as rabbinical institutions, so that forming proper imputation classes with a reasonable number of donors was also not possible. Community College of the Air Force was also not imputed for the same reason. Only parts A, B and E of the finance survey form were imputed for nonresponding institutions. For all parts except parts C (clarifying questions) and I (expendable fund balances) individual items were imputed.

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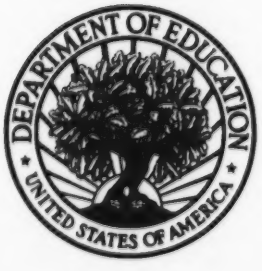

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